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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 189  
135<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsors:** Sens. Craig and Sykes

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### SUMMARY

- Authorizes nonrefundable personal income tax credits for the following:
  - The cost of firearms safety training classes.
  - The purchase of firearms storage and locking devices.

### DETAILED ANALYSIS

#### Income tax credits for firearm safety classes and devices

The bill authorizes nonrefundable income tax credits for amounts spent by a taxpayer during the taxable year to (1) attend a firearms safety training course or (2) purchase a firearm storage or locking device. The amount of the credit equals the cost of the course, up to a maximum of \$250 per year, or the purchase price of the device, with a limit of \$250 per device.<sup>1</sup>

#### Firearm safety training classes

The credit for firearm safety courses applies to the costs of attending a class, course, or program that would qualify an individual to receive a state concealed firearm carry license. Such courses must provide at least two hours of in-person training and require the individual to pass a competency exam with both in-person and written portions. They must also generally be offered by the state, a local government, or a national gun advocacy organization, or taught by instructors certified by one of those entities.<sup>2</sup>

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<sup>1</sup> R.C. 5747.08, 5747.86, 5747.87, and 5747.89.

<sup>2</sup> R.C. 5747.86.

## Storage and locking devices

The credit for safety devices applies to “secure storage devices” and “locking devices.” A secure storage device includes any device, such as a safe, that can be used to store a firearm and that can only be unlocked by means of a key, combination, biometric identifier, or similar means. A locking device includes any tamper-resistant mechanical lock or device that renders a firearm inoperable without first deactivating the device by those same means.<sup>3</sup>

## Credit administration

Taxpayers may claim the credits authorized in the bill for taxable years ending on or after the bill’s 90-day effective date.<sup>4</sup> The bill specifically prohibits the Tax Commissioner from keeping a list of taxpayers who claim either credit.<sup>5</sup>

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## HISTORY

| Action     | Date     |
|------------|----------|
| Introduced | 11-15-23 |

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<sup>3</sup> R.C. 5747.87.

<sup>4</sup> Section 3.

<sup>5</sup> R.C. 5747.86 and 5747.87.