



Representative Al Cutrona
59th Ohio House District

Chair Merrin, Vice Chair Riedel, Ranking Member Sobecki, and members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on House Bill 471.

This legislation will accomplish something very simple – exempting guns and ammo from Ohio sales tax. Any non-shotgun firearm that is 50 caliber or smaller and any shotgun that is 10 gauge or smaller would qualify for the exemption, as well as any ammunition designed for such firearms.

By removing sales tax from guns and ammunition, House Bill 471 will make the related businesses in our state more competitive with those in neighboring states. This is an opportunity to promote our rights while also helping Ohio's businesses and consumers.

Based on 2021 estimated retail sales at gun stores, the Legislative Budget Office in LSC found that exempting guns and ammo from sales tax would, on an annual basis, potentially reduce state sales and use tax revenue by between \$29.0 million and \$39.3 million. Total state sales and use tax revenue in FY 2021 was \$12.2 billion, meaning that House Bill 471 would only reduce total sales tax revenue by between 0.24% and 0.32%. This does not account for the likely growth of business as a result of this tax exemption.

If passed, House Bill 471 would make Ohio one of the first states to specifically exempt guns and ammunition from sales tax.

Thank you again for the opportunity to testify, and I welcome any questions that you may have.