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**Senate Ways and Means Committee  
Senate Bill 265 — Sponsor Testimony  
March 1<sup>st</sup>, 2022**

Chairman Blessing, Vice Chair Roegner, Ranking Member Williams and members of the Senate Ways and Means Committee, thank you for the opportunity to present sponsor testimony on Senate Bill 265.

Senate Bill 265 will create a small arms and ammunition sales tax exemption. A removal of sales tax from such firearms and ammunition would make Ohio's firearm related businesses and sporting goods stores more competitive with those in West Virginia, where this language was recently adopted into law, and likely will protect our state's retailers.

Based on research conducted by LSC, exempting these goods from Ohio's sales tax base would lead to a possible state revenue reduction between \$12.4 million and \$16.7 million per year. In comparison to the FY 2021 total state sales tax revenue of \$12.2 billion, Senate Bill 265 would have a minor impact on the total revenue.

Additionally, it should be stated that both the Second Amendment of the US Constitution and Article 1, Section 4 of the Ohio Constitution protect our natural right to self-defense, the right to bear arms, and the right to ensure the safety to Ohioans and wellbeing of their families. We should prevent impeding these constitutional rights, and this is exactly what this bill will achieve.

Thank you once again, Chairman Blessing and the members of the committee, for the opportunity to present this issue to you today. I will be glad to answer any questions at this time.