



Sponsor Testimony
Senate Bill 189
Ohio Senate Ways and Means Committee
January 24, 2024

Chair Blessing, Vice Chair Roegner, Ranking Member Smith, and members of the Senate Ways and Means Committee, thank you for the opportunity to testify with Senator Sykes on Senate Bill 189.

Senate Bill 189 is one bill in a package of legislation Senator Sykes and I recently introduced in an attempt to address the critical epidemic of gun violence in Ohio, while also promoting responsible gun ownership. This bill seeks to incentivize gun owners to safely and securely handle and store their firearms by creating two nonrefundable income tax credits. Individuals can claim one credit during tax years in which they complete a gun safety course, class or program and, secondly, they may also claim a credit when they purchase a secure storage device or locking device for a gun.

Gun violence is, of course, a national issue. According to the Gun Violence Archive, last year, there were more than 43,000 individuals in the United States killed in gun-related deaths, and more than 36,000 individuals injured in gun-related incidents nationwide.¹ The Children's Defense Fund of Ohio reports that 1,071 children age 19 and under in the state have been killed in gun-related incidents. This equates to nearly 66,000 years of life lost by these young Ohioans.² CNN, citing a 2023

¹ "Gun Violence 2023 Toll". Gun Violence Archive (2023). <https://www.gunviolencearchive.org/past-tolls>

² "Gun Violence Protection", Children's Defense Fund – Ohio. <https://cdfohio.org/policy/policy-priorities/gun-violence-protection/>

study published in *Injury Epidemiology*, reports that over 90% of guns used in the accidental shooting deaths of children nationwide were left unlocked and loaded.³ This suggests that if safe storage of these guns had been incentivized and employed on a larger scale, many children throughout our nation, and within our state, might still be alive today.

Our colleagues on both sides of the aisle in the House have proposed other gun related tax exemption bills. We feel our bill is a balanced, reasonable, and targeted approach and deserves consideration as part of the debate whether and how to use tax policy to incentivize safer storage and handling of guns. It is our fervent hope that the incentives created in Senate Bill 189 to safely handle and securely store guns will assist in curbing senseless and preventable gun violence and accidents in our state.

I now invite my joint sponsor to speak more on Senate Bill 189.

Under this bill, individuals would be able to claim a credit on their income tax return of the costs of either a firearms training, safety, or requalification class, course or program for an amount not to exceed \$250, or for the cost of each secure storage device or locking device, not to exceed \$250 per device. An individual can only claim the training credit one time in each tax year, and, again, such credit can only be claimed for a course completed or purchase made in the relevant tax year.

In an effort to maintain the privacy rights of responsible gun-owning individuals, we have put explicit language in this bill that bans the Department of Taxation from maintaining any sort of list or record of individuals who claim the tax credit that would be created under this legislation.

³ Viswanathan, Giri. "[Most accidental shooting deaths among children involve guns left loaded and unlocked, study finds](#)". *Cable News Network*. Published June 26, 2023

Responsible gun owners know that the best way to stop children and unauthorized adults from accessing their guns and hurting themselves or others is to store guns unloaded and locked in a secure manner. The *Journal of the American Medical Association* performed a study in 1997 examining the effects of state gun safe storage laws on both child mortality and gun violence, in general. The study found that unintentional shooting deaths in states that had implemented safe storage laws were reduced by 23% between the years of 1990 and 1994, and concluded that “state safe storage laws...appear to prevent unintentional shooting deaths among children.”⁴ We hope that Senate Bill 189 will encourage similar results for both children and adults in our state, and further hope that this bill will serve as an investment towards a safer and more responsible Ohio.

Senator Craig and I look forward to working with this committee as this bill continues through the committee process, and we look forward to soliciting feedback from the public on this bill.

Thank you for allowing us to testify on Senate Bill 189. We welcome any questions you may have.

⁴ (1997) Cumming, P., Grosman, D.C., Rivara, F.P., Koepsell, T.D. “[State gun safe storage laws and child mortality due to firearms](#)”. *Journal of the American Medical Association*.