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H.B. 120
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Brewer and Gross

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SUMMARY

- Exempts sales of firearm safety devices from sales and use taxes.
- Requires a vendor to notify consumers of the exemption on the premises where firearms are sold and upon the sale of a firearm.

DETAILED ANALYSIS

Sales and use tax exemption: firearms safety devices

The bill exempts sales of firearms safety devices, made on or after the first day of the first month beginning after the bill's 90-day effective date, from state and local sales and use taxes.¹ A firearm safety device is equipment designed to prevent the unauthorized access to or operation of a firearm. There are two types of firearm safety devices: (1) a device installed on a firearm that requires deactivation before the firearm may be used or (2) a storage system that requires the use of a key, combination, or biometric data to gain access to a firearm, including a gun safe, a gun case, lockbox, or similar device, but excluding display cabinets.²

Notice requirements

The bill requires a vendor to post a clearly visible notice on all premises where firearms are sold, informing consumers that sales of firearm safety devices are exempt from sales and use taxes. The bill also requires a vendor to furnish written notice of the exemption to the consumer upon the sale or transfer of a firearm.³

¹ R.C. 5739.02 and 5739.03; Section 3.

² R.C. 5739.01.

³ R.C. 5739.17.

HISTORY

Action	Date
Introduced	02-24-25
