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H.B. 235
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Lawson-Rowe and Brewer

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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 year.[1]

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.[2]

[1] R.C. 5747.08, 5747.87, 5747.88, and 5747.98.

[2] R.C. 5747.88.

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.[3]

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.[4] The bill specifically prohibits the Tax Commissioner from keeping a list of taxpayers who claim either credit.[5]

HISTORY

Action	Date
Introduced	04-15-25

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[3] R.C. 5747.87.

[4] Section 3.

[5] R.C. 5747.87 and 5747.88.