

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 909**

**Representative Brewer**

**Cosponsors: Representatives Grim, Synenberg, Upchurch, Russo**

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To amend sections 3301.12, 5502.63, 5747.08, and 5747.98 and to enact sections 2923.1215, 2923.1216, 3901.97, 5502.621, and 5747.74 of the Revised Code to require secure storage of firearms, to authorize income tax credits, to name this act the Keep Every Home Safe Act, and to make an appropriation.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 3301.12, 5502.63, 5747.08, and 5747.98 be amended and sections 2923.1215, 2923.1216, 3901.97, 5502.621, and 5747.74 of the Revised Code be enacted to read as follows:

**Sec. 2923.1215.** (A) As used in this section:

(1) "Federally licensed firearms dealer" has the same meaning as in section 5502.63 of the Revised Code.

(2) "Locking device" means a tamper-resistant mechanical lock or device that disables a firearm and renders the firearm inoperable without first deactivating the device. A locking device can only be unlocked by means of a key, combination, biometric identifier, or other similar means.

- (3) "Minor" means an individual under the age of eighteen. 20
- (4) "Secure storage device" means a locked safe, 21  
container, case, lock box, or other device that is designed to 22  
be, or can be, used to store a firearm provided that it can only 23  
be unlocked by means of a key, combination, biometric 24  
identifier, or other similar means. 25
- (5) A firearm is "securely stored" if, at any time the 26  
firearm is not in the possession of the owner or in the 27  
possession of another person legally eligible to handle it, the 28  
firearm is either in a secure storage device, or rendered 29  
inoperable by a locking device and also stored in an opaque 30  
container that is placed in a manner or location where a person 31  
prohibited from possessing or otherwise handling the firearm 32  
cannot reasonably gain access to the firearm. For purposes of 33  
the definition of "securely stored," it is immaterial whether 34  
the firearm is loaded or unloaded. 35
- (6) A firearm that is in the possession of the owner or 36  
another person who is legally eligible to handle the firearm is 37  
"securely held" if the owner or that person carries it via off- 38  
body or on-body carry methods, provided the firearm is also in a 39  
holster equipped with a properly functioning trigger cover that 40  
is also properly employed. 41
- (B) (1) (a) No person shall keep a firearm in such a manner 42  
that it is not securely stored or securely held. 43
- (b) No law enforcement officer shall enter a dwelling, or 44  
stop a motor vehicle, for the sole purpose of determining 45  
whether a firearm is securely stored or securely held. 46
- (2) This section does not create a new offense for failing 47  
to securely store or securely hold a firearm. 48

(3) (a) In every incident involving the discharge, unlawful carrying, or brandishing of a firearm by a minor, the responding law enforcement officer shall, without regard to whether serious bodily injury or death occurred, document in writing whether the firearm was securely stored or securely held by the firearm owner or other person in lawful possession of the firearm. 49  
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(b) The responding law enforcement officer shall, within seventy-two hours of the incident, provide the written report to the appropriate prosecuting authority. 55  
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(c) The report shall include sufficient information to facilitate the appropriate prosecuting authority's ability to timely respond to the incident and to complete the report required by division (D) (1) of this section. 58  
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(4) (a) In every incident involving the discharge, unlawful carrying, or brandishing of a firearm by a minor, the appropriate prosecuting authority shall formally assess the liability of the firearm owner or any other person who at the time of the discharge, unlawful carrying, or brandishing, had custody or control of the firearm. 62  
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(b) In assessing each incident and without regard to whether serious bodily injury or death occurred as a result, the appropriate prosecuting authority shall, at a minimum, assess whether the firearm was securely stored or securely held. 68  
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(C) (1) In any prosecution of an offense that arises out of an incident involving the discharge, unlawful carrying, or brandishing of a firearm by a minor, it shall be an affirmative defense that the owner of the firearm can demonstrate the firearm was securely stored or securely held. If another person was in lawful possession of the firearm or if another person had 72  
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custody or control of the firearm at the time of the incident, 78  
the owner shall not be required to demonstrate that the firearm 79  
was securely stored or securely held. 80

(2) Proof of completion of a firearm safety training 81  
course, including a certificate of completion issued by a 82  
certified firearms instructor, an entity accredited by the 83  
department of public safety, a state approved hunter education 84  
or firearm safety program, or any equivalent course recognized 85  
by the department of public safety, that at minimum includes the 86  
criteria below creates a presumption that a firearm is securely 87  
stored or securely held: 88

(a) Safe handling and operation of firearms; 89

(b) Secure storage practices; 90

(c) Information on recognizing observable warning signs of 91  
possible suicide; 92

(d) Applicable state and federal laws regarding firearm 93  
transfer, possession, and liability. 94

(D) (1) For every incident in which a minor discharges, 95  
carries, brandishes, or is otherwise found to be in unlawful 96  
possession or control of a firearm, the appropriate prosecuting 97  
authority shall document, at a minimum, the following 98  
nonidentifying information: 99

(a) Date, county, and political subdivision of the 100  
incident; 101

(b) Race, ethnicity, gender, and age of the owner, or 102  
other person who, at the time of the incident, had lawful 103  
possession or control, of the firearm; 104

(c) Race, ethnicity, gender, and age of the minor who 105

fired, brandished, or was in unlawful possession or control of 106  
the firearm; 107

(d) Race, ethnicity, gender, and age of any person injured 108  
in the incident and whether the injury was, at the time of the 109  
reporting, fatal; 110

(e) The outcome of the assessment, including what charge, 111  
if any, was filed against the owner, or other person in lawful 112  
possession or control, of the firearm. 113

(2) If, upon examination of the facts and available 114  
evidence, the prosecuting authority determines there is 115  
insufficient evidence that a criminal offense has occurred, the 116  
prosecuting authority shall indicate this in the report. 117

(3) (a) Reports created under divisions (B) (3) and (D) (1) 118  
of this section are a public record. 119

(b) Unless otherwise permissible under state law, no 120  
portion of division (D) (1) of this section shall be interpreted 121  
to require disclosure of the names of the firearm owner, the 122  
victim, or the minor who discharged, carried, brandished, or was 123  
otherwise in unlawful possession or control of the firearm. 124

**Sec. 2923.1216.** The purpose of enacting this act is to 125  
balance the rights afforded to the people by the Constitution of 126  
the United States to purchase, own, possess, receive, or have 127  
firearms in a person's custody or control, with the goal of 128  
eliminating child-involved accidental shootings and obtaining a 129  
measurable reduction in the rate of firearm suicide among youth. 130

**Sec. 3301.12.** (A) The director of education and workforce, 131  
in addition to the authority otherwise imposed on the director, 132  
shall perform the following duties: 133

(1) Provide technical and professional assistance and 134  
advice to all school districts in reference to all aspects of 135  
education, including finance, buildings and equipment, 136  
administration, organization of school districts, curriculum and 137  
instruction, transportation of pupils, personnel problems, and 138  
the interpretation of school laws and state regulations; 139

(2) Prescribe and require the preparation and filing of 140  
such financial and other reports from school districts, 141  
officers, and employees as are necessary or proper. The director 142  
shall prescribe and require the installation by school districts 143  
of such standardized reporting forms and accounting procedures 144  
as are essential to the businesslike operations of the public 145  
schools of the state. 146

(3) Conduct such studies and research projects as are 147  
necessary or desirable for the improvement of public school 148  
education in Ohio. Such studies and projects may include 149  
analysis of data contained in the education management 150  
information system established under section 3301.0714 of the 151  
Revised Code. For any study or project that requires the 152  
analysis of individual student data, the department of education 153  
and workforce or any entity with which the director or 154  
department contracts to conduct the study or project shall 155  
maintain the confidentiality of student data at all times. For 156  
this purpose, the department or contracting entity shall use the 157  
data verification code assigned pursuant to division (D) (2) of 158  
section 3301.0714 of the Revised Code for each student whose 159  
data is analyzed. Except as otherwise provided in division (D) 160  
(1) of section 3301.0714 of the Revised Code, at no time shall 161  
the director, the department, the state board of education, or 162  
any entity conducting a study or research project on the 163  
director's behalf have access to a student's name, address, or 164

social security number while analyzing individual student data.	165
(4) Prepare and submit annually a report of the activities of the department and the status, problems, and needs of education in the state;	166 167 168
(5) Supervise all agencies over which the department exercises administrative control, including schools for education of persons with disabilities;	169 170 171
(6) In accordance with section 3333.048 of the Revised Code, the director, jointly with the chancellor of higher education, shall establish metrics and courses of study for institutions of higher education that prepare educators and other school personnel and shall provide for inspection of those institutions.	172 173 174 175 176 177
<u>(7) Ensure that a copy of the brochure prepared under section 5502.63 of the Revised Code is provided to the parent or guardian of each student enrolled in a school district or school that authorizes an individual to convey deadly weapons or dangerous ordnance into a school safety zone under division (D) (1) (d) of section 2923.122 of the Revised Code. The director also may provide a copy of the brochure to the parent or guardian of any other student.</u>	178 179 180 181 182 183 184 185
(B) The director may annually inspect and analyze the expenditures of each school district and make a determination as to the efficiency of each district's costs, relative to other school districts in the state, for instructional, administrative, and student support services. The director shall notify each school district as to the nature of, and reasons for, the determination. The director shall adopt rules in accordance with Chapter 119. of the Revised Code setting forth	186 187 188 189 190 191 192 193

the procedures and standards for the performance of the 194  
inspection and analysis. 195

**Sec. 3901.97.** (A) As used in this section: 196

(1) "Homeowners insurance" has the same meaning as in 197  
section 3929.42 of the Revised Code. 198

(2) "Locking device" and "secure storage device" have the 199  
same meanings as in section 2923.1215 of the Revised Code. 200

(3) "Tenants insurance" means a personal lines policy of 201  
insurance providing coverage for loss related to personal 202  
belongings of a tenant occupying a residence pursuant to a lease 203  
or rental agreement. 204

(B) The superintendent of insurance may issue guidance 205  
encouraging insurers offering homeowners or tenants insurance 206  
policies in this state to provide premium discounts or policy 207  
credits to covered individuals who present a certificate of 208  
completion of a firearm safety course, proof of ownership of one 209  
or more secure storage devices, or proof of ownership of one or 210  
more locking devices. 211

**Sec. 5502.621.** (A) As used in this section: 212

(1) "Impacted household" means a household where a firearm 213  
that was not secure or securely stored was discharged, carried, 214  
or brandished by a household member not authorized or legally 215  
eligible to handle or possess the firearm, or from which a 216  
firearm that was not secure or securely stored was removed by a 217  
person not authorized or legally eligible to handle or possess 218  
the firearm, regardless of the location at which the incident 219  
occurred. The term "impacted household" shall apply without 220  
regard to whether the incident resulted in serious bodily injury 221  
or fatality. 222

<u>(2) "Firearm" has the same meaning as in section 2923.11</u>	223
<u>of the Revised Code.</u>	224
<u>(B)(1) Impacted households are eligible to receive free or</u>	225
<u>low-cost mental health services from existing programs, as</u>	226
<u>identified by the department of mental health and addiction</u>	227
<u>services.</u>	228
<u>(2) The department of public safety, in consultation with</u>	229
<u>the department of mental health and addiction services, shall</u>	230
<u>make publicly available a list, which shall be updated annually,</u>	231
<u>of providers, programs, and agencies from which an impacted</u>	232
<u>household may obtain free or low-cost mental health and wellness</u>	233
<u>services. The department of mental health and addiction services</u>	234
<u>shall identify existing programs providing free or low-cost</u>	235
<u>mental health services and identify existing revenues to support</u>	236
<u>the programs.</u>	237
<u>(3) The department of public safety shall make publicly</u>	238
<u>available a list, which shall be updated annually, of nonprofit</u>	239
<u>organizations, federally licensed firearms dealers, and local</u>	240
<u>public safety agencies that offer free secure storage devices or</u>	241
<u>locking devices, if such entities exist.</u>	242
<u>(C)(1) An impacted household is eligible to receive a free</u>	243
<u>secure storage device or locking device for every firearm in the</u>	244
<u>home from entities identified by the department of public safety</u>	245
<u>in division (B)(3) of this section and entities listed below:</u>	246
<u>(a) Nonprofit organizations;</u>	247
<u>(b) Federally licensed firearms dealers;</u>	248
<u>(c) Any entity authorized by section 1533.13 of the</u>	249
<u>Revised Code to issue or renew hunting licenses.</u>	250

(2) The total cost of the secure storage devices and 251  
locking devices provided to an impacted household under this 252  
section shall not exceed four hundred dollars per fiscal year. 253

**Sec. 5502.63.** (A) The division of criminal justice 254  
services in the department of public safety shall prepare a 255  
poster and a brochure that describe safe firearms practices, 256  
including how to securely store a firearm in accordance with 257  
section 2923.1215 of the Revised Code, and how to obtain secure 258  
storage devices and locking devices. The poster and brochure 259  
shall contain typeface that is at least one-quarter inch tall. 260  
The division shall furnish copies of the poster and brochure 261  
free of charge to each federally licensed firearms dealer in 262  
this state, to any entity authorized by section 1533.13 of the 263  
Revised Code to issue or renew hunting licenses, and to any 264  
division within the department of public safety that requests 265  
copies. Any entity that issues or renews hunting licenses 266  
pursuant to section 1533.13 of the Revised Code receiving copies 267  
of the poster and brochure shall display the poster upon 268  
receipt. 269

The division shall provide the brochure to the department 270  
of education and workforce for the purposes of division (A) (7) 271  
of section 3301.12 of the Revised Code. 272

As used in this division, "federally licensed firearms 273  
dealer" means an importer, manufacturer, or dealer having a 274  
license to deal in destructive devices or their ammunition, 275  
issued and in effect pursuant to the federal "Gun Control Act of 276  
1968," 82 Stat. 1213, 18 U.S.C. 923 et seq., and any amendments 277  
or additions to that act or reenactments of that act. 278

(B) (1) The division of criminal justice services shall 279  
create a poster that provides information regarding the national 280

human trafficking resource center hotline. The poster shall be 281  
no smaller than eight and one-half inches by eleven inches in 282  
size and shall include a statement in substantially the 283  
following form: 284

"If you or someone you know is being forced to engage in 285  
any activity and cannot leave - whether it is commercial sex, 286  
housework, farm work, or any other activity - call the National 287  
Human Trafficking Resource Center Hotline at 1-888-373-7888 to 288  
access help and services. 289

Victims of human trafficking are protected under U.S. and 290  
Ohio law. 291

The toll-free Hotline is: 292

- Available 24 hours a day, 7 days a week 293
- Operated by a non-profit, non-governmental organization 294
- Anonymous & confidential 295
- Accessible in 170 languages 296
- Able to provide help, referral to services, training,  
and general information." 297  
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The statement shall appear on each poster in English, 299  
Spanish, and, for each county, any other language required for 300  
voting materials in that county under section 1973aa-1a of the 301  
"Voting Rights Act of 1965," 79 Stat. 437, 42 U.S.C. 1973, as 302  
amended. In addition to the national human trafficking resource 303  
center hotline, the statement may contain any additional 304  
hotlines regarding human trafficking for access to help and 305  
services. 306

(2) The division shall make the poster available for print 307

on its public web site and shall make the poster available to	308
and encourage its display at each of the following places:	309
(a) A highway truck stop;	310
(b) A hotel, as defined in section 3731.01 of the Revised Code;	311 312
(c) An adult entertainment establishment, as defined in section 2907.39 of the Revised Code;	313 314
(d) A beauty salon, as defined in section 4713.01 of the Revised Code;	315 316
(e) An agricultural labor camp, as defined in section 3733.41 of the Revised Code;	317 318
(f) A hospital or urgent care center;	319
(g) Any place where there is occurring a contest for the championship of a division, conference, or league of a professional athletic association or of a national collegiate athletic association division I intercollegiate sport or where there is occurring an athletic competition at which cash prizes are awarded to individuals or teams;	320 321 322 323 324 325
(h) Any establishment operating as a massage parlor, massage spa, alternative health clinic, or similar entity by persons who do not hold a valid license from the state medical board to practice massage therapy under Chapter 4731. of the Revised Code;	326 327 328 329 330
(i) A fair.	331
(3) As used in this section:	332
(a) "Fair" means the annual exposition conducted by any county or independent agricultural society or the Ohio	333 334

expositions commission.	335
(b) "Highway truck stop" means a gas station with a sign that is visible from a highway, as defined in section 5501.01 of the Revised Code, that offers amenities to commercial vehicles.	336 337 338
<b>Sec. 5747.08.</b> An annual return with respect to the tax imposed by section 5747.02 of the Revised Code and each tax imposed under Chapter 5748. of the Revised Code shall be made by every taxpayer for any taxable year for which the taxpayer is liable for the tax imposed by that section or under that chapter, unless the total credits allowed under division (E) of section 5747.05 and divisions (F) and (G) of section 5747.055 of the Revised Code for the year are equal to or exceed the tax imposed by section 5747.02 of the Revised Code, in which case no return shall be required unless the taxpayer is liable for a tax imposed pursuant to Chapter 5748. of the Revised Code.	339 340 341 342 343 344 345 346 347 348 349
(A) If an individual is deceased, any return or notice required of that individual under this chapter shall be made and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.	350 351 352 353
(B) If an individual is unable to make a return or notice required by this chapter, the return or notice required of that individual shall be made and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.	354 355 356 357 358 359
(C) Returns or notices required of an estate or a trust shall be made and filed by the fiduciary of the estate or trust.	360 361
(D) (1) (a) Except as otherwise provided in division (D) (1) (b) of this section, any pass-through entity may file a single	362 363

return on behalf of one or more of the entity's investors other 364  
than an investor that is a person subject to the tax imposed 365  
under section 5733.06 of the Revised Code. The single return 366  
shall set forth the name, address, and social security number or 367  
other identifying number of each of those pass-through entity 368  
investors and shall indicate the distributive share of each of 369  
those pass-through entity investor's income taxable in this 370  
state in accordance with sections 5747.20 to 5747.231 of the 371  
Revised Code. Such pass-through entity investors for whom the 372  
pass-through entity elects to file a single return are not 373  
entitled to the exemption or credit provided for by sections 374  
5747.02 and 5747.022 of the Revised Code; shall calculate the 375  
tax before business credits at the highest rate of tax set forth 376  
in section 5747.02 of the Revised Code for the taxable year for 377  
which the return is filed; and are entitled to only their 378  
distributive share of the business credits as defined in 379  
division (D) (2) of this section. A single check drawn by the 380  
pass-through entity shall accompany the return in full payment 381  
of the tax due, as shown on the single return, for such 382  
investors, other than investors who are persons subject to the 383  
tax imposed under section 5733.06 of the Revised Code. 384

(b) (i) A pass-through entity shall not include in such a 385  
single return any investor that is a trust to the extent that 386  
any direct or indirect current, future, or contingent 387  
beneficiary of the trust is a person subject to the tax imposed 388  
under section 5733.06 of the Revised Code. 389

(ii) A pass-through entity shall not include in such a 390  
single return any investor that is itself a pass-through entity 391  
to the extent that any direct or indirect investor in the second 392  
pass-through entity is a person subject to the tax imposed under 393  
section 5733.06 of the Revised Code. 394

(c) Except as provided by division (L) of this section, 395  
nothing in division (D) of this section precludes the tax 396  
commissioner from requiring such investors to file the return 397  
and make the payment of taxes and related interest, penalty, and 398  
interest penalty required by this section or section 5747.02, 399  
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 400  
of this section precludes such an investor from filing the 401  
annual return under this section, utilizing the refundable 402  
credit equal to the investor's proportionate share of the tax 403  
paid by the pass-through entity on behalf of the investor under 404  
division (I) of this section, and making the payment of taxes 405  
imposed under section 5747.02 of the Revised Code. Nothing in 406  
division (D) of this section shall be construed to provide to 407  
such an investor or pass-through entity any additional deduction 408  
or credit, other than the credit provided by division (I) of 409  
this section, solely on account of the entity's filing a return 410  
in accordance with this section. Such a pass-through entity also 411  
shall make the filing and payment of estimated taxes on behalf 412  
of the pass-through entity investors other than an investor that 413  
is a person subject to the tax imposed under section 5733.06 of 414  
the Revised Code. 415

(2) For the purposes of this section, "business credits" 416  
means the credits listed in section 5747.98 of the Revised Code 417  
excluding the following credits: 418

(a) The retirement income credit under division (B) of 419  
section 5747.055 of the Revised Code; 420

(b) The senior citizen credit under division (F) of 421  
section 5747.055 of the Revised Code; 422

(c) The lump sum distribution credit under division (G) of 423  
section 5747.055 of the Revised Code; 424

(d) The dependent care credit under section 5747.054 of the Revised Code;	425 426
(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	427 428
(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	429 430
(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	431 432
(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	433 434
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	435 436
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	437 438
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	439 440
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	441 442
(m) The earned income tax credit under section 5747.71 of the Revised Code;	443 444
(n) The lead abatement credit under section 5747.26 of the Revised Code;	445 446
(o) The credit for education expenses under section 5747.72 of the Revised Code;	447 448
(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	449 450

(q) The credit for secure storage or locking device 451  
purchases and training under section 5747.74 of the Revised 452  
Code. 453

(3) The election provided for under division (D) of this 454  
section applies only to the taxable year for which the election 455  
is made by the pass-through entity. Unless the tax commissioner 456  
provides otherwise, this election, once made, is binding and 457  
irrevocable for the taxable year for which the election is made. 458  
Nothing in this division shall be construed to provide for any 459  
deduction or credit that would not be allowable if a nonresident 460  
pass-through entity investor were to file an annual return. 461

(4) If a pass-through entity makes the election provided 462  
for under division (D) of this section, the pass-through entity 463  
shall be liable for any additional taxes, interest, interest 464  
penalty, or penalties imposed by this chapter if the tax 465  
commissioner finds that the single return does not reflect the 466  
correct tax due by the pass-through entity investors covered by 467  
that return. Nothing in this division shall be construed to 468  
limit or alter the liability, if any, imposed on pass-through 469  
entity investors for unpaid or underpaid taxes, interest, 470  
interest penalty, or penalties as a result of the pass-through 471  
entity's making the election provided for under division (D) of 472  
this section. For the purposes of division (D) of this section, 473  
"correct tax due" means the tax that would have been paid by the 474  
pass-through entity had the single return been filed in a manner 475  
reflecting the commissioner's findings. Nothing in division (D) 476  
of this section shall be construed to make or hold a pass- 477  
through entity liable for tax attributable to a pass-through 478  
entity investor's income from a source other than the pass- 479  
through entity electing to file the single return. 480

(E) If a husband and wife file a joint federal income tax return for a taxable year, they shall file a joint return under this section for that taxable year, and their liabilities are joint and several, but, if the federal income tax liability of either spouse is determined on a separate federal income tax return, they shall file separate returns under this section.

If either spouse is not required to file a federal income tax return and either or both are required to file a return pursuant to this chapter, they may elect to file separate or joint returns, and, pursuant to that election, their liabilities are separate or joint and several. If a husband and wife file separate returns pursuant to this chapter, each must claim the taxpayer's own exemption, but not both, as authorized under section 5747.02 of the Revised Code on the taxpayer's own return.

(F) Each return or notice required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number. Each return shall be verified by a declaration under the penalties of perjury. The tax commissioner shall prescribe the form that the signature and declaration shall take.

(G) Each return or notice required to be filed under this section shall be made and filed as required by section 5747.04 of the Revised Code, on or before the fifteenth day of April of each year, on forms that the tax commissioner shall prescribe, together with remittance made payable to the treasurer of state in the combined amount of the state and all school district income taxes shown to be due on the form.

Upon good cause shown, the commissioner may extend the 511  
period for filing any notice or return required to be filed 512  
under this section and may adopt rules relating to extensions. 513  
If the extension results in an extension of time for the payment 514  
of any state or school district income tax liability with 515  
respect to which the return is filed, the taxpayer shall pay at 516  
the time the tax liability is paid an amount of interest 517  
computed at the rate per annum prescribed by section 5703.47 of 518  
the Revised Code on that liability from the time that payment is 519  
due without extension to the time of actual payment. Except as 520  
provided in section 5747.132 of the Revised Code, in addition to 521  
all other interest charges and penalties, all taxes imposed 522  
under this chapter or Chapter 5748. of the Revised Code and 523  
remaining unpaid after they become due, except combined amounts 524  
due of one dollar or less, bear interest at the rate per annum 525  
prescribed by section 5703.47 of the Revised Code until paid or 526  
until the day an assessment is issued under section 5747.13 of 527  
the Revised Code, whichever occurs first. 528

If the commissioner considers it necessary in order to 529  
ensure the payment of the tax imposed by section 5747.02 of the 530  
Revised Code or any tax imposed under Chapter 5748. of the 531  
Revised Code, the commissioner may require returns and payments 532  
to be made otherwise than as provided in this section. 533

To the extent that any provision in this division 534  
conflicts with any provision in section 5747.026 of the Revised 535  
Code, the provision in that section prevails. 536

(H) The amounts withheld pursuant to section 5747.06, 537  
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 538  
Revised Code shall be allowed to the ultimate recipient of the 539  
income as credits against payment of the appropriate taxes 540

imposed on the ultimate recipient by section 5747.02 and under 541  
Chapter 5748. of the Revised Code. As used in this division, 542  
"ultimate recipient" means the person who is required to report 543  
income from which amounts are withheld pursuant to section 544  
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 545  
the Revised Code on the annual return required to be filed under 546  
this section. 547

(I) If a pass-through entity elects to file a single 548  
return under division (D) of this section and if any investor is 549  
required to file the annual return and make the payment of taxes 550  
required by this chapter on account of the investor's other 551  
income that is not included in a single return filed by a pass- 552  
through entity or any other investor elects to file the annual 553  
return, the investor is entitled to a refundable credit equal to 554  
the investor's proportionate share of the lesser of the tax due 555  
or the tax paid by the pass-through entity on behalf of the 556  
investor. The investor shall claim the credit for the investor's 557  
taxable year in which or with which ends the taxable year of the 558  
pass-through entity. Nothing in this chapter shall be construed 559  
to allow any credit provided in this chapter to be claimed more 560  
than once. For the purpose of computing any interest, penalty, 561  
or interest penalty, the investor shall be deemed to have paid 562  
the refundable credit provided by this division on the day that 563  
the pass-through entity paid the estimated tax or the tax giving 564  
rise to the credit. 565

(J) The tax commissioner shall ensure that each return 566  
required to be filed under this section includes a box that the 567  
taxpayer may check to authorize a paid tax preparer who prepared 568  
the return to communicate with the department of taxation about 569  
matters pertaining to the return. The return or instructions 570  
accompanying the return shall indicate that by checking the box 571

the taxpayer authorizes the department of taxation to contact 572  
the preparer concerning questions that arise during the 573  
processing of the return and authorizes the preparer only to 574  
provide the department with information that is missing from the 575  
return, to contact the department for information about the 576  
processing of the return or the status of the taxpayer's refund 577  
or payments, and to respond to notices about mathematical 578  
errors, offsets, or return preparation that the taxpayer has 579  
received from the department and has shown to the preparer. 580

(K) The tax commissioner shall permit individual taxpayers 581  
to instruct the department of taxation to cause any refund of 582  
overpaid taxes to be deposited directly into a checking account, 583  
savings account, or an individual retirement account or 584  
individual retirement annuity, or preexisting college savings 585  
plan or program account offered by the Ohio tuition trust 586  
authority under Chapter 3334. of the Revised Code, as designated 587  
by the taxpayer, when the taxpayer files the annual return 588  
required by this section electronically. 589

(L) If, for the taxable year, a nonresident or trust that 590  
is the owner of an electing pass-through entity, as defined in 591  
section 5747.38 of the Revised Code, does not have Ohio adjusted 592  
gross income or, in the case of a trust, modified Ohio taxable 593  
income other than from one or more electing pass-through 594  
entities, the nonresident or trust shall not be required to file 595  
an annual return under this section. Nothing in this division 596  
precludes such an owner from filing the annual return under this 597  
section, utilizing the refundable credit under section 5747.39 598  
of the Revised Code equal to the owner's proportionate share of 599  
the tax levied under section 5747.38 of the Revised Code and 600  
paid by the electing pass-through entity, and making the payment 601  
of taxes imposed under section 5747.02 of the Revised Code. 602

(M) The tax commissioner may adopt rules to administer 603  
this section. 604

**Sec. 5747.74.** (A) As used in this section, "secure storage 605  
device" and "locking device" have the same meanings as in 606  
section 2923.1215 of the Revised Code. 607

(B) There is hereby allowed a nonrefundable credit against 608  
a taxpayer's aggregate tax liability under section 5747.02 of 609  
the Revised Code for amounts spent by the taxpayer during the 610  
taxable year to purchase secure storage devices or locking 611  
devices or to attend a firearm safety training course satisfying 612  
the criteria described in division (C) (2) of section 2923.1215 613  
of the Revised Code. The amount of the credit shall equal twenty 614  
per cent of the purchase price of each secure storage device or 615  
locking device or twenty per cent of the cost of attending a 616  
safety course, as applicable. However, the amount of the credit 617  
claimed by a taxpayer for any taxable year shall not exceed four 618  
hundred dollars. The taxpayer shall claim the credit in the 619  
order required under section 5747.98 of the Revised Code. 620

The tax commissioner may request that a taxpayer furnish a 621  
sales receipt or any other information necessary to support a 622  
claim for credit under this section, and no credit shall be 623  
allowed unless the requested information is provided. 624

**Sec. 5747.98.** (A) To provide a uniform procedure for 625  
calculating a taxpayer's aggregate tax liability under section 626  
5747.02 of the Revised Code, a taxpayer shall claim any credits 627  
to which the taxpayer is entitled in the following order: 628

Either the retirement income credit under division (B) of 629  
section 5747.055 of the Revised Code or the lump sum retirement 630  
income credits under divisions (C), (D), and (E) of that 631

section;	632
Either the senior citizen credit under division (F) of	633
section 5747.055 of the Revised Code or the lump sum	634
distribution credit under division (G) of that section;	635
The dependent care credit under section 5747.054 of the	636
Revised Code;	637
The credit for displaced workers who pay for job training	638
under section 5747.27 of the Revised Code;	639
The twenty-dollar personal exemption credit under section	640
5747.022 of the Revised Code;	641
The joint filing credit under division (E) of section	642
5747.05 of the Revised Code;	643
The earned income credit under section 5747.71 of the	644
Revised Code;	645
The nonrefundable credit for education expenses under	646
section 5747.72 of the Revised Code;	647
The nonrefundable credit for donations to scholarship	648
granting organizations under section 5747.73 of the Revised	649
Code;	650
The nonrefundable credit for tuition paid to a	651
nonchartered nonpublic school under section 5747.75 of the	652
Revised Code;	653
The nonrefundable vocational job credit under section	654
5747.057 of the Revised Code;	655
<u>The nonrefundable credit for secure storage or locking</u>	656
<u>device purchases and training under section 5747.74 of the</u>	657
<u>Revised Code;</u>	658

The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	659 660
The enterprise zone credit under section 5709.66 of the Revised Code;	661 662
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	663 664 665
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	666 667
The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;	668 669
The nonrefundable credit for transformational mixed use development tax credit certificate holders under section 5747.87 of the Revised Code;	670 671 672
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	673 674 675
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	676 677
The small business investment credit under section 5747.81 of the Revised Code;	678 679
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	680 681
The opportunity zone investment credit under section 5747.86 of the Revised Code;	682 683
The enterprise zone credits under section 5709.65 of the Revised Code;	684 685

The research and development credit under section 5747.331 of the Revised Code;	686 687
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	688 689
The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;	690 691
The nonrefundable affordable single-family home credit under section 5747.84 of the Revised Code;	692 693
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	694 695
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	696 697
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	698 699
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	700 701 702
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	703 704
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	705 706 707
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	708 709 710
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	711 712

The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity. 713  
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(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year. 716  
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**Section 2.** That existing sections 3301.12, 5502.63, 5747.08, and 5747.98 of the Revised Code are hereby repealed. 727  
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**Section 3.** This act shall be known as the Keep Every Home Safe Act. 729  
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**Section 4.** (A) As used in this section, "secure storage device" and "locking device" have the same meanings as in section 2923.1215 of the Revised Code. 731  
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(B) (1) The Department of Public Safety shall implement and manage a public awareness campaign regarding secure storage of firearms which, at a minimum, shall include online materials, printed materials, and public service announcements. 734  
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(2) (a) The Department of Public Safety shall provide grants for the exclusive purchase of secure storage devices and locking devices to Ohio nonprofit organizations, federally licensed firearms dealers, entities authorized by section 738  
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1533.13 of the Revised Code to issue or renew hunting licenses, 742  
and local public safety agencies, such that the secure storage 743  
devices and locking devices may be provided to the public 744  
pursuant to this section and to impacted households pursuant to 745  
section 5502.621 of the Revised Code. 746

(b) Nonprofit organizations' eligibility shall be limited 747  
to organizations with a total revenue not exceeding twenty-five 748  
million dollars per fiscal year, except a hospital classified 749  
pursuant to rules adopted under section 3701.07 of the Revised 750  
Code as a general hospital or children's hospital shall not be 751  
held to this restriction. 752

(c) Secure storage devices and locking devices purchased 753  
with these grant moneys shall be made available to the public at 754  
no cost. The total cost of the secure storage devices and 755  
locking devices provided to a household under this section shall 756  
not exceed four hundred dollars per fiscal year. 757

(d) Federally licensed firearms dealers receiving these 758  
grant moneys shall include a free secure storage device or 759  
locking device with every firearm sale made to a person who is 760  
not a federally licensed firearm dealer. 761

(C) Every division of the Department of Public Safety 762  
shall make available to the public information regarding how to 763  
attain free secure storage devices and locking devices. 764

**Section 5.** The enactment by this act of section 5747.74 of 765  
the Revised Code applies to taxable years beginning on or after 766  
the effective date of this section. 767

**Section 6.** All items in this act are hereby appropriated 768  
as designated out of any moneys in the state treasury to the 769  
credit of the designated fund. For all operating appropriations 770

made in this act, those in the first column are for fiscal year 771  
 2026 and those in the second column are for fiscal year 2027. 772  
 The operating appropriations made in this act are in addition to 773  
 any other operating appropriations made for these fiscal years. 774

**Section 7.** 775  
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	1	2	3	4	5
A	DPS DEPARTMENT OF PUBLIC SAFETY				
B	General Revenue Fund				
C	GRF	768434	Secure Firearm Storage Initiative	\$2,000,000	\$0
D	TOTAL GRF General Revenue Fund			\$2,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS			\$2,000,000	\$0

SECURE FIREARM STORAGE INITIATIVE 777

The foregoing appropriation item 768434, Secure Firearm 778  
 Storage Initiative, shall be used in accordance with Section 4 779  
 of this act to pay for a public awareness campaign and to 780  
 provide grants to Ohio nonprofit organizations, any state entity 781  
 that issues or renews hunting licenses, any entity authorized 782  
 under section 1533.13 of the Revised Code to issue or renew 783  
 hunting licenses, federally licensed firearm dealers, and state 784  
 public safety agencies for the purchase of secure storage 785  
 devices and locking devices to be made available to the public 786  
 at no cost. 787

An amount equal to the unexpended, unencumbered balance of 788  
 the foregoing appropriation item 768434, Secure Firearm Storage 789  
 Initiative, at the end of fiscal year 2026 is hereby 790

reappropriated for the same purposes in fiscal year 2027. 791

**Section 8.** Within the limits set forth in this act, the 792  
Director of Budget and Management shall establish accounts 793  
indicating the source and amount of funds for each appropriation 794  
made in this act, and shall determine the manner in which 795  
appropriation accounts shall be maintained. Expenditures from 796  
operating appropriations contained in this act shall be 797  
accounted for as though made in, and are subject to all 798  
applicable provisions of, H.B. 96 of the 136th General Assembly. 799