As Introduced

136th General Assembly
Regular Session **H. B. No. 909**
2025-2026

Representative Brewer
Cosponsors: Representatives Grim, Synenberg, Upchurch, Russo

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.

(4) "Secure storage device" means a locked safe, container, case, lock box, or other device that is designed to be, or can be, used to store a firearm provided that it can only be unlocked by means of a key, combination, biometric identifier, or other similar means.

(5) A firearm is "securely stored" if, at any time the firearm is not in the possession of the owner or in the possession of another person legally eligible to handle it, the firearm is either in a secure storage device, or rendered inoperable by a locking device and also stored in an opaque container that is placed in a manner or location where a person prohibited from possessing or otherwise handling the firearm cannot reasonably gain access to the firearm. For purposes of the definition of "securely stored," it is immaterial whether the firearm is loaded or unloaded.

(6) A firearm that is in the possession of the owner or another person who is legally eligible to handle the firearm is "securely held" if the owner or that person carries it via off-body or on-body carry methods, provided the firearm is also in a holster equipped with a properly functioning trigger cover that is also properly employed.

(B)(1)(a) No person shall keep a firearm in such a manner that it is not securely stored or securely held.

(b) No law enforcement officer shall enter a dwelling, or stop a motor vehicle, for the sole purpose of determining whether a firearm is securely stored or securely held.

(2) This section does not create a new offense for failing to securely store or securely hold a firearm.

(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.

(b) The responding law enforcement officer shall, within seventy-two hours of the incident, provide the written report to the appropriate prosecuting authority.

(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.

(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.

(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.

(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

custody or control of the firearm at the time of the incident, the owner shall not be required to demonstrate that the firearm was securely stored or securely held.

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

(a) Safe handling and operation of firearms;

(b) Secure storage practices;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

social security number while analyzing individual student data.

(4) Prepare and submit annually a report of the activities of the department and the status, problems, and needs of education in the state;

(5) Supervise all agencies over which the department exercises administrative control, including schools for education of persons with disabilities;

(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.

(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.

(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

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

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

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

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

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

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

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

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

(2) "Firearm" has the same meaning as in section 2923.11 of the Revised Code.

(B)(1) Impacted households are eligible to receive free or low-cost mental health services from existing programs, as identified by the department of mental health and addiction services.

(2) The department of public safety, in consultation with the department of mental health and addiction services, shall make publicly available a list, which shall be updated annually, of providers, programs, and agencies from which an impacted household may obtain free or low-cost mental health and wellness services. The department of mental health and addiction services shall identify existing programs providing free or low-cost mental health services and identify existing revenues to support the programs.

(3) The department of public safety shall make publicly available a list, which shall be updated annually, of nonprofit organizations, federally licensed firearms dealers, and local public safety agencies that offer free secure storage devices or locking devices, if such entities exist.

(C)(1) An impacted household is eligible to receive a free secure storage device or locking device for every firearm in the home from entities identified by the department of public safety in division (B)(3) of this section and entities listed below:

(a) Nonprofit organizations;

(b) Federally licensed firearms dealers;

(c) Any entity authorized by section 1533.13 of the Revised Code to issue or renew hunting licenses.

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

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

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

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

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

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

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

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

The toll-free Hotline is:

- Available 24 hours a day, 7 days a week

- Operated by a non-profit, non-governmental organization

- Anonymous & confidential

- Accessible in 170 languages

- Able to provide help, referral to services, training, and general information."

The statement shall appear on each poster in English, Spanish, and, for each county, any other language required for voting materials in that county under section 1973aa-1a of the "Voting Rights Act of 1965," 79 Stat. 437, 42 U.S.C. 1973, as amended. In addition to the national human trafficking resource center hotline, the statement may contain any additional hotlines regarding human trafficking for access to help and services.

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

on its public web site and shall make the poster available to and encourage its display at each of the following places:

(a) A highway truck stop;

(b) A hotel, as defined in section 3731.01 of the Revised Code;

(c) An adult entertainment establishment, as defined in section 2907.39 of the Revised Code;

(d) A beauty salon, as defined in section 4713.01 of the Revised Code;

(e) An agricultural labor camp, as defined in section 3733.41 of the Revised Code;

(f) A hospital or urgent care center;

(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;

(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;

(i) A fair.

(3) As used in this section:

(a) "Fair" means the annual exposition conducted by any county or independent agricultural society or the Ohio

expositions commission.

(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.

Sec. 5747.08. 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.

(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.

(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.

(C) Returns or notices required of an estate or a trust shall be made and filed by the fiduciary of the estate or trust.

(D)(1)(a) Except as otherwise provided in division (D)(1)(b) of this section, any pass-through entity may file a single

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

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

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

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

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

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

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

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

(d) The dependent care credit under section 5747.054 of the Revised Code;

(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;

(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;

(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;

(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;

(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;

(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

(m) The earned income tax credit under section 5747.71 of the Revised Code;

(n) The lead abatement credit under section 5747.26 of the Revised Code;

(o) The credit for education expenses under section 5747.72 of the Revised Code;

(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;

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

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

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

(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 period for filing any notice or return required to be filed under this section and may adopt rules relating to extensions. If the extension results in an extension of time for the payment of any state or school district income tax liability with respect to which the return is filed, the taxpayer shall pay at the time the tax liability is paid an amount of interest computed at the rate per annum prescribed by section 5703.47 of the Revised Code on that liability from the time that payment is due without extension to the time of actual payment. Except as provided in section 5747.132 of the Revised Code, in addition to all other interest charges and penalties, all taxes imposed under this chapter or Chapter 5748. of the Revised Code and remaining unpaid after they become due, except combined amounts due of one dollar or less, bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code until paid or until the day an assessment is issued under section 5747.13 of the Revised Code, whichever occurs first.

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

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

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

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

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

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

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

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

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

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

Sec. 5747.74. (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.

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

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

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

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

section;

Either the senior citizen credit under division (F) of section 5747.055 of the Revised Code or the lump sum distribution credit under division (G) of that section;

The dependent care credit under section 5747.054 of the Revised Code;

The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

The joint filing credit under division (E) of section 5747.05 of the Revised Code;

The earned income credit under section 5747.71 of the Revised Code;

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;

The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;

The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;

The nonrefundable vocational job credit under section 5747.057 of the Revised Code;

The nonrefundable credit for secure storage or locking device purchases and training under section 5747.74 of the Revised Code;

The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;

The enterprise zone credit under section 5709.66 of the Revised Code;

The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;

The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;

The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;

The nonrefundable credit for transformational mixed use development tax credit certificate holders under section 5747.87 of the Revised Code;

The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;

The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;

The small business investment credit under section 5747.81 of the Revised Code;

The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;

The opportunity zone investment credit under section 5747.86 of the Revised Code;

The enterprise zone credits under section 5709.65 of the Revised Code;

The research and development credit under section 5747.331 of the Revised Code;

The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;

The nonrefundable affordable single-family home credit under section 5747.84 of the Revised Code;

The nonresident credit under division (A) of section 5747.05 of the Revised Code;

The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

The refundable motion picture and broadway theatrical production credit under section 5747.66 of the Revised Code;

The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;

The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;

The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;

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;

The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

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.

(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.

Section 2. That existing sections 3301.12, 5502.63, 5747.08, and 5747.98 of the Revised Code are hereby repealed.

Section 3. This act shall be known as the Keep Every Home Safe Act.

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.

(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.

(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

1533.13 of the Revised Code to issue or renew hunting licenses, and local public safety agencies, such that the secure storage devices and locking devices may be provided to the public pursuant to this section and to impacted households pursuant to section 5502.621 of the Revised Code.

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

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

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

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

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

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

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

Section 7.

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

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

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

reappropriated for the same purposes in fiscal year 2027.

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