

**As Introduced**

**135th General Assembly**

**Regular Session**

**2023-2024**

**H. B. No. 175**

**Representatives Miranda, Brewer**

**Cosponsors: Representatives Grim, Upchurch, Thomas, C., Baker, Somani,  
Brown, Brennan, Lightbody, Weinstein, Robinson, Forhan, McNally**

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**A BILL**

To amend sections 5502.63, 5747.08, and 5747.98 and 1  
to enact sections 2923.1215, 2923.1216, 2  
5502.621, and 5747.74 of the Revised Code to 3  
require secure storage of firearms, to authorize 4  
an income tax credit for the purchase of firearm 5  
storage and locking devices, to name this act 6  
the Keep Every Home Safe Act, and to make an 7  
appropriation. 8

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

**Section 1.** That sections 5502.63, 5747.08, and 5747.98 be 9  
amended and sections 2923.1215, 2923.1216, 5502.621, and 5747.74 10  
of the Revised Code be enacted to read as follows: 11

**Sec. 2923.1215.** (A) As used in this section: 12

(1) "Federally licensed firearms dealer" has the same 13  
meaning as in section 5502.63 of the Revised Code. 14

(2) "Locking device" means a tamper-resistant mechanical 15  
lock or device that disables a firearm and renders the firearm 16  
inoperable without first deactivating the device. A locking 17

device can only be unlocked by means of a key, combination, 18  
biometric identifier, or other similar means. 19

(3) "Minor" means an individual under the age of eighteen. 20

(4) "Possession of a firearm" means the owner of the 21  
firearm, or another person who is legally eligible to handle the 22  
firearm, carries it via off-body or on-body carry methods, 23  
provided the firearm is also in a holster equipped with a 24  
properly functioning trigger cover that is also properly 25  
employed. 26

(5) "Secure storage device" means a locked safe, 27  
container, case, lock box, or other device that is designed to 28  
be, or can be, used to store a firearm provided that it can only 29  
be unlocked by means of a key, combination, biometric 30  
identifier, or other similar means. 31

(6) A firearm is "securely stored" if, at any time the 32  
firearm is not in the possession of the owner or in the 33  
possession of another person legally eligible to handle it, the 34  
firearm is either in a secure storage device, or rendered 35  
inoperable by a locking device and also stored in an opaque 36  
container that is placed in a manner or location where a person 37  
prohibited from possessing or otherwise handling the firearm 38  
cannot reasonably gain access to the firearm. For purposes of 39  
the definition of "securely stored," it is immaterial whether 40  
the firearm is loaded or unloaded. 41

(B) (1) (a) No person shall leave a firearm in such a manner 42  
that it is not securely stored. 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. 46

(2) This section does not create a new offense for failing to securely store a firearm. 47  
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(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 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. 68  
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(C) 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 72  
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firearm was securely stored. If another person was in lawful 76  
possession of the firearm or if another person had custody or 77  
control of the firearm at the time of the incident, the owner 78  
shall not be required to demonstrate that the firearm was 79  
securely stored. 80

(D) (1) For every incident in which a minor discharges, 81  
carries, brandishes, or is otherwise found to be in unlawful 82  
possession or control of a firearm, the appropriate prosecuting 83  
authority shall create a written report that contains, at a 84  
minimum, the following nonidentifying information: 85

(a) Date, county, and political subdivision of the 86  
incident; 87

(b) Race, ethnicity, gender, and age of the owner, or 88  
other person who, at the time of the incident, had lawful 89  
possession or control, of the firearm; 90

(c) Race, ethnicity, gender, and age of the minor who 91  
fired, brandished, or was in unlawful possession or control of 92  
the firearm; 93

(d) Race, ethnicity, gender, and age of any person injured 94  
in the incident and whether the injury was, at the time of the 95  
reporting, fatal; 96

(e) The outcome of the assessment, including what charge, 97  
if any, was filed against the owner, or other person in lawful 98  
possession or control, of the firearm. 99

(2) If, upon examination of the facts and available 100  
evidence, the prosecuting authority determines there is 101  
insufficient evidence that a criminal offense has occurred, the 102  
prosecuting authority shall indicate this in the report. 103

(3) (a) Reports created under divisions (B) (3) and (D) (1) 104  
of this section are a public record. 105

(b) Unless otherwise permissible under state law, no 106  
portion of division (D) (1) of this section shall be interpreted 107  
to require disclosure of the names of the firearm owner, the 108  
victim, or the minor who discharged, carried, brandished, or was 109  
otherwise in unlawful possession or control of the firearm. 110

**Sec. 2923.1216.** The purpose of enacting \_\_.B. \_\_\_ of the 111  
135th general assembly is to eliminate shootings involving 112  
minors by 2032. 113

**Sec. 5502.621.** (A) As used in this section: 114

(1) "Impacted household" means a household where a firearm 115  
that was not securely stored was discharged, carried, or 116  
brandished by a household member not authorized or legally 117  
eligible to handle or possess the firearm, or from which a 118  
firearm that was not securely stored was removed by a person not 119  
authorized or legally eligible to handle or possess the firearm, 120  
regardless of the location at which the incident occurred. The 121  
term "impacted household" shall apply without regard to whether 122  
the incident resulted in serious bodily injury or fatality. 123

(2) "Firearm" has the same meaning as in section 2923.11 124  
of the Revised Code. 125

(B) (1) Impacted households are eligible to receive free or 126  
low-cost mental health services from existing programs, as 127  
identified by the department of mental health and addiction 128  
services. 129

(2) The department of public safety, in consultation with 130  
the department of mental health and addiction services, shall 131  
make publicly available a list, which shall be updated annually, 132

of providers, programs, and agencies from which an impacted 133  
household may obtain free or low-cost mental health and wellness 134  
services. The department of mental health and addiction services 135  
shall identify existing programs providing free or low-cost 136  
mental health services and identify existing revenues to support 137  
the programs. 138

(3) The department of public safety shall make publicly 139  
available a list, which shall be updated annually, of nonprofit 140  
organizations, federally licensed firearms dealers, and local 141  
public safety agencies that offer free secure storage devices or 142  
locking devices, if such entities exist. 143

(C) To the extent that the department of public safety is 144  
able to identify nonprofit organizations, federally licensed 145  
firearms dealers, and local public safety agencies as described 146  
in division (B) (3) of this section, an impacted household is 147  
eligible to receive a free secure storage device or locking 148  
device for every firearm in the home from those entities 149  
identified by the department of public safety. The total cost of 150  
the secure storage devices and locking devices provided to an 151  
impacted household under this section shall not exceed four 152  
hundred dollars per fiscal year. 153

**Sec. 5502.63.** (A) The division of criminal justice 154  
services in the department of public safety shall prepare a 155  
poster and a brochure that describe safe firearms practices, 156  
including how to securely store a firearm in accordance with 157  
section 2923.1215 of the Revised Code, and how to obtain secure 158  
storage devices and locking devices. The poster and brochure 159  
shall contain typeface that is at least one-quarter inch tall. 160  
The division shall furnish copies of the poster and brochure 161  
free of charge to each federally licensed firearms dealer in 162

this state. 163

As used in this division, "federally licensed firearms 164  
dealer" means an importer, manufacturer, or dealer having a 165  
license to deal in destructive devices or their ammunition, 166  
issued and in effect pursuant to the federal "Gun Control Act of 167  
1968," 82 Stat. 1213, 18 U.S.C. 923 et seq., and any amendments 168  
or additions to that act or reenactments of that act. 169

(B)(1) The division of criminal justice services shall 170  
create a poster that provides information regarding the national 171  
human trafficking resource center hotline. The poster shall be 172  
no smaller than eight and one-half inches by eleven inches in 173  
size and shall include a statement in substantially the 174  
following form: 175

"If you or someone you know is being forced to engage in 176  
any activity and cannot leave - whether it is commercial sex, 177  
housework, farm work, or any other activity - call the National 178  
Human Trafficking Resource Center Hotline at 1-888-373-7888 to 179  
access help and services. 180

Victims of human trafficking are protected under U.S. and 181  
Ohio law. 182

The toll-free Hotline is: 183

- Available 24 hours a day, 7 days a week 184

- Operated by a non-profit, non-governmental organization 185

- Anonymous & confidential 186

- Accessible in 170 languages 187

- Able to provide help, referral to services, training, 188  
and general information." 189

The statement shall appear on each poster in English, 190  
Spanish, and, for each county, any other language required for 191  
voting materials in that county under section 1973aa-1a of the 192  
"Voting Rights Act of 1965," 79 Stat. 437, 42 U.S.C. 1973, as 193  
amended. In addition to the national human trafficking resource 194  
center hotline, the statement may contain any additional 195  
hotlines regarding human trafficking for access to help and 196  
services. 197

(2) The division shall make the poster available for print 198  
on its public web site and shall make the poster available to 199  
and encourage its display at each of the following places: 200

(a) A highway truck stop; 201

(b) A hotel, as defined in section 3731.01 of the Revised 202  
Code; 203

(c) An adult entertainment establishment, as defined in 204  
section 2907.39 of the Revised Code; 205

(d) A beauty salon, as defined in section 4713.01 of the 206  
Revised Code; 207

(e) An agricultural labor camp, as defined in section 208  
3733.41 of the Revised Code; 209

(f) A hospital or urgent care center; 210

(g) Any place where there is occurring a contest for the 211  
championship of a division, conference, or league of a 212  
professional athletic association or of a national collegiate 213  
athletic association division I intercollegiate sport or where 214  
there is occurring an athletic competition at which cash prizes 215  
are awarded to individuals or teams; 216

(h) Any establishment operating as a massage parlor, 217



massage spa, alternative health clinic, or similar entity by	218
persons who do not hold a valid license from the state medical	219
board to practice massage therapy under Chapter 4731. of the	220
Revised Code;	221
(i) A fair.	222
(3) As used in this section:	223
(a) "Fair" means the annual exposition conducted by any	224
county or independent agricultural society or the Ohio	225
expositions commission.	226
(b) "Highway truck stop" means a gas station with a sign	227
that is visible from a highway, as defined in section 5501.01 of	228
the Revised Code, that offers amenities to commercial vehicles.	229
<b>Sec. 5747.08.</b> An annual return with respect to the tax	230
imposed by section 5747.02 of the Revised Code and each tax	231
imposed under Chapter 5748. of the Revised Code shall be made by	232
every taxpayer for any taxable year for which the taxpayer is	233
liable for the tax imposed by that section or under that	234
chapter, unless the total credits allowed under division (E) of	235
section 5747.05 and divisions (F) and (G) of section 5747.055 of	236
the Revised Code for the year are equal to or exceed the tax	237
imposed by section 5747.02 of the Revised Code, in which case no	238
return shall be required unless the taxpayer is liable for a tax	239
imposed pursuant to Chapter 5748. of the Revised Code.	240
(A) If an individual is deceased, any return or notice	241
required of that individual under this chapter shall be made and	242
filed by that decedent's executor, administrator, or other	243
person charged with the property of that decedent.	244
(B) If an individual is unable to make a return or notice	245
required by this chapter, the return or notice required of that	246

individual shall be made and filed by the individual's duly 247  
authorized agent, guardian, conservator, fiduciary, or other 248  
person charged with the care of the person or property of that 249  
individual. 250

(C) Returns or notices required of an estate or a trust 251  
shall be made and filed by the fiduciary of the estate or trust. 252

(D) (1) (a) Except as otherwise provided in division (D) (1) 253  
(b) of this section, any pass-through entity may file a single 254  
return on behalf of one or more of the entity's investors other 255  
than an investor that is a person subject to the tax imposed 256  
under section 5733.06 of the Revised Code. The single return 257  
shall set forth the name, address, and social security number or 258  
other identifying number of each of those pass-through entity 259  
investors and shall indicate the distributive share of each of 260  
those pass-through entity investor's income taxable in this 261  
state in accordance with sections 5747.20 to 5747.231 of the 262  
Revised Code. Such pass-through entity investors for whom the 263  
pass-through entity elects to file a single return are not 264  
entitled to the exemption or credit provided for by sections 265  
5747.02 and 5747.022 of the Revised Code; shall calculate the 266  
tax before business credits at the highest rate of tax set forth 267  
in section 5747.02 of the Revised Code for the taxable year for 268  
which the return is filed; and are entitled to only their 269  
distributive share of the business credits as defined in 270  
division (D) (2) of this section. A single check drawn by the 271  
pass-through entity shall accompany the return in full payment 272  
of the tax due, as shown on the single return, for such 273  
investors, other than investors who are persons subject to the 274  
tax imposed under section 5733.06 of the Revised Code. 275

(b) (i) A pass-through entity shall not include in such a 276

single return any investor that is a trust to the extent that 277  
any direct or indirect current, future, or contingent 278  
beneficiary of the trust is a person subject to the tax imposed 279  
under section 5733.06 of the Revised Code. 280

(ii) A pass-through entity shall not include in such a 281  
single return any investor that is itself a pass-through entity 282  
to the extent that any direct or indirect investor in the second 283  
pass-through entity is a person subject to the tax imposed under 284  
section 5733.06 of the Revised Code. 285

(c) Except as provided by division (L) of this section, 286  
nothing in division (D) of this section precludes the tax 287  
commissioner from requiring such investors to file the return 288  
and make the payment of taxes and related interest, penalty, and 289  
interest penalty required by this section or section 5747.02, 290  
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 291  
of this section precludes such an investor from filing the 292  
annual return under this section, utilizing the refundable 293  
credit equal to the investor's proportionate share of the tax 294  
paid by the pass-through entity on behalf of the investor under 295  
division (I) of this section, and making the payment of taxes 296  
imposed under section 5747.02 of the Revised Code. Nothing in 297  
division (D) of this section shall be construed to provide to 298  
such an investor or pass-through entity any additional deduction 299  
or credit, other than the credit provided by division (I) of 300  
this section, solely on account of the entity's filing a return 301  
in accordance with this section. Such a pass-through entity also 302  
shall make the filing and payment of estimated taxes on behalf 303  
of the pass-through entity investors other than an investor that 304  
is a person subject to the tax imposed under section 5733.06 of 305  
the Revised Code. 306

(2) For the purposes of this section, "business credits"	307
means the credits listed in section 5747.98 of the Revised Code	308
excluding the following credits:	309
(a) The retirement income credit under division (B) of	310
section 5747.055 of the Revised Code;	311
(b) The senior citizen credit under division (F) of	312
section 5747.055 of the Revised Code;	313
(c) The lump sum distribution credit under division (G) of	314
section 5747.055 of the Revised Code;	315
(d) The dependent care credit under section 5747.054 of	316
the Revised Code;	317
(e) The lump sum retirement income credit under division	318
(C) of section 5747.055 of the Revised Code;	319
(f) The lump sum retirement income credit under division	320
(D) of section 5747.055 of the Revised Code;	321
(g) The lump sum retirement income credit under division	322
(E) of section 5747.055 of the Revised Code;	323
(h) The credit for displaced workers who pay for job	324
training under section 5747.27 of the Revised Code;	325
(i) The twenty-dollar personal exemption credit under	326
section 5747.022 of the Revised Code;	327
(j) The joint filing credit under division (E) of section	328
5747.05 of the Revised Code;	329
(k) The nonresident credit under division (A) of section	330
5747.05 of the Revised Code;	331
(l) The credit for a resident's out-of-state income under	332
division (B) of section 5747.05 of the Revised Code;	333

(m) The earned income tax credit under section 5747.71 of the Revised Code;	334 335
(n) The lead abatement credit under section 5747.26 of the Revised Code;	336 337
(o) The credit for education expenses under section 5747.72 of the Revised Code;	338 339
(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	340 341
<u>(q) The credit for secure storage or locking device purchases under section 5747.74 of the Revised Code.</u>	342 343
(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.	344 345 346 347 348 349 350 351
(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	352 353 354 355 356 357 358 359 360 361 362

this section. For the purposes of division (D) of this section, 363  
"correct tax due" means the tax that would have been paid by the 364  
pass-through entity had the single return been filed in a manner 365  
reflecting the commissioner's findings. Nothing in division (D) 366  
of this section shall be construed to make or hold a pass- 367  
through entity liable for tax attributable to a pass-through 368  
entity investor's income from a source other than the pass- 369  
through entity electing to file the single return. 370

(E) If a husband and wife file a joint federal income tax 371  
return for a taxable year, they shall file a joint return under 372  
this section for that taxable year, and their liabilities are 373  
joint and several, but, if the federal income tax liability of 374  
either spouse is determined on a separate federal income tax 375  
return, they shall file separate returns under this section. 376

If either spouse is not required to file a federal income 377  
tax return and either or both are required to file a return 378  
pursuant to this chapter, they may elect to file separate or 379  
joint returns, and, pursuant to that election, their liabilities 380  
are separate or joint and several. If a husband and wife file 381  
separate returns pursuant to this chapter, each must claim the 382  
taxpayer's own exemption, but not both, as authorized under 383  
section 5747.02 of the Revised Code on the taxpayer's own 384  
return. 385

(F) Each return or notice required to be filed under this 386  
section shall contain the signature of the taxpayer or the 387  
taxpayer's duly authorized agent and of the person who prepared 388  
the return for the taxpayer, and shall include the taxpayer's 389  
social security number. Each return shall be verified by a 390  
declaration under the penalties of perjury. The tax commissioner 391  
shall prescribe the form that the signature and declaration 392

shall take. 393

(G) Each return or notice required to be filed under this 394  
section shall be made and filed as required by section 5747.04 395  
of the Revised Code, on or before the fifteenth day of April of 396  
each year, on forms that the tax commissioner shall prescribe, 397  
together with remittance made payable to the treasurer of state 398  
in the combined amount of the state and all school district 399  
income taxes shown to be due on the form. 400

Upon good cause shown, the commissioner may extend the 401  
period for filing any notice or return required to be filed 402  
under this section and may adopt rules relating to extensions. 403  
If the extension results in an extension of time for the payment 404  
of any state or school district income tax liability with 405  
respect to which the return is filed, the taxpayer shall pay at 406  
the time the tax liability is paid an amount of interest 407  
computed at the rate per annum prescribed by section 5703.47 of 408  
the Revised Code on that liability from the time that payment is 409  
due without extension to the time of actual payment. Except as 410  
provided in section 5747.132 of the Revised Code, in addition to 411  
all other interest charges and penalties, all taxes imposed 412  
under this chapter or Chapter 5748. of the Revised Code and 413  
remaining unpaid after they become due, except combined amounts 414  
due of one dollar or less, bear interest at the rate per annum 415  
prescribed by section 5703.47 of the Revised Code until paid or 416  
until the day an assessment is issued under section 5747.13 of 417  
the Revised Code, whichever occurs first. 418

If the commissioner considers it necessary in order to 419  
ensure the payment of the tax imposed by section 5747.02 of the 420  
Revised Code or any tax imposed under Chapter 5748. of the 421  
Revised Code, the commissioner may require returns and payments 422

to be made otherwise than as provided in this section. 423

To the extent that any provision in this division 424  
conflicts with any provision in section 5747.026 of the Revised 425  
Code, the provision in that section prevails. 426

(H) The amounts withheld pursuant to section 5747.06, 427  
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 428  
Revised Code shall be allowed to the ultimate recipient of the 429  
income as credits against payment of the appropriate taxes 430  
imposed on the ultimate recipient by section 5747.02 and under 431  
Chapter 5748. of the Revised Code. As used in this division, 432  
"ultimate recipient" means the person who is required to report 433  
income from which amounts are withheld pursuant to section 434  
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 435  
the Revised Code on the annual return required to be filed under 436  
this section. 437

(I) If a pass-through entity elects to file a single 438  
return under division (D) of this section and if any investor is 439  
required to file the annual return and make the payment of taxes 440  
required by this chapter on account of the investor's other 441  
income that is not included in a single return filed by a pass- 442  
through entity or any other investor elects to file the annual 443  
return, the investor is entitled to a refundable credit equal to 444  
the investor's proportionate share of the tax paid by the pass- 445  
through entity on behalf of the investor. The investor shall 446  
claim the credit for the investor's taxable year in which or 447  
with which ends the taxable year of the pass-through entity. 448  
Nothing in this chapter shall be construed to allow any credit 449  
provided in this chapter to be claimed more than once. For the 450  
purpose of computing any interest, penalty, or interest penalty, 451  
the investor shall be deemed to have paid the refundable credit 452



provided by this division on the day that the pass-through 453  
entity paid the estimated tax or the tax giving rise to the 454  
credit. 455

(J) The tax commissioner shall ensure that each return 456  
required to be filed under this section includes a box that the 457  
taxpayer may check to authorize a paid tax preparer who prepared 458  
the return to communicate with the department of taxation about 459  
matters pertaining to the return. The return or instructions 460  
accompanying the return shall indicate that by checking the box 461  
the taxpayer authorizes the department of taxation to contact 462  
the preparer concerning questions that arise during the 463  
processing of the return and authorizes the preparer only to 464  
provide the department with information that is missing from the 465  
return, to contact the department for information about the 466  
processing of the return or the status of the taxpayer's refund 467  
or payments, and to respond to notices about mathematical 468  
errors, offsets, or return preparation that the taxpayer has 469  
received from the department and has shown to the preparer. 470

(K) The tax commissioner shall permit individual taxpayers 471  
to instruct the department of taxation to cause any refund of 472  
overpaid taxes to be deposited directly into a checking account, 473  
savings account, or an individual retirement account or 474  
individual retirement annuity, or preexisting college savings 475  
plan or program account offered by the Ohio tuition trust 476  
authority under Chapter 3334. of the Revised Code, as designated 477  
by the taxpayer, when the taxpayer files the annual return 478  
required by this section electronically. 479

(L) If, for the taxable year, a nonresident or trust that 480  
is the owner of an electing pass-through entity, as defined in 481  
section 5747.38 of the Revised Code, does not have Ohio adjusted 482

gross income or, in the case of a trust, modified Ohio taxable 483  
income other than from one or more electing pass-through 484  
entities, the nonresident or trust shall not be required to file 485  
an annual return under this section. Nothing in this division 486  
precludes such an owner from filing the annual return under this 487  
section, utilizing the refundable credit under section 5747.39 488  
of the Revised Code equal to the owner's proportionate share of 489  
the tax levied under section 5747.38 of the Revised Code and 490  
paid by the electing pass-through entity, and making the payment 491  
of taxes imposed under section 5747.02 of the Revised Code. 492

(M) The tax commissioner may adopt rules to administer 493  
this section. 494

Sec. 5747.74. (A) As used in this section, "secure storage 495  
device" and "locking device" have the same meanings as in 496  
section 2923.1215 of the Revised Code. 497

(B) There is hereby allowed a nonrefundable credit against 498  
a taxpayer's aggregate tax liability under section 5747.02 of 499  
the Revised Code for amounts spent by the taxpayer during the 500  
taxable year to purchase secure storage devices or locking 501  
devices. The amount of the credit shall equal the lesser of four 502  
hundred dollars or twenty per cent of the purchase price of each 503  
secure storage device or locking device. The taxpayer shall 504  
claim the credit in the order required under section 5747.98 of 505  
the Revised Code. 506

The tax commissioner may request that a taxpayer furnish a 507  
sales receipt or any other information necessary to support a 508  
claim for credit under this section, and no credit shall be 509  
allowed unless the requested information is provided. 510

**Sec. 5747.98. (A) To provide a uniform procedure for 511**

calculating a taxpayer's aggregate tax liability under section 512  
5747.02 of the Revised Code, a taxpayer shall claim any credits 513  
to which the taxpayer is entitled in the following order: 514

Either the retirement income credit under division (B) of 515  
section 5747.055 of the Revised Code or the lump sum retirement 516  
income credits under divisions (C), (D), and (E) of that 517  
section; 518

Either the senior citizen credit under division (F) of 519  
section 5747.055 of the Revised Code or the lump sum 520  
distribution credit under division (G) of that section; 521

The dependent care credit under section 5747.054 of the 522  
Revised Code; 523

The credit for displaced workers who pay for job training 524  
under section 5747.27 of the Revised Code; 525

The campaign contribution credit under section 5747.29 of 526  
the Revised Code; 527

The twenty-dollar personal exemption credit under section 528  
5747.022 of the Revised Code; 529

The joint filing credit under division (G) of section 530  
5747.05 of the Revised Code; 531

The earned income credit under section 5747.71 of the 532  
Revised Code; 533

The nonrefundable credit for education expenses under 534  
section 5747.72 of the Revised Code; 535

The nonrefundable credit for donations to scholarship 536  
granting organizations under section 5747.73 of the Revised 537  
Code; 538

The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	539 540 541
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	542 543
<u>The nonrefundable credit for secure storage or locking device purchases under section 5747.74 of the Revised Code;</u>	544 545
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	546 547
The enterprise zone credit under section 5709.66 of the Revised Code;	548 549
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	550 551 552
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	553 554
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	555 556 557
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	558 559
The small business investment credit under section 5747.81 of the Revised Code;	560 561
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	562 563
The opportunity zone investment credit under section 122.84 of the Revised Code;	564 565

The enterprise zone credits under section 5709.65 of the Revised Code;	566 567
The research and development credit under section 5747.331 of the Revised Code;	568 569
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	570 571
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	572 573
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	574 575
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	576 577
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	578 579 580
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	581 582
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	583 584 585
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;	586 587 588
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	589 590
The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code	591 592

paid by an electing pass-through entity. 593

(B) For any credit, except the refundable credits 594  
enumerated in this section and the credit granted under division 595  
(H) of section 5747.08 of the Revised Code, the amount of the 596  
credit for a taxable year shall not exceed the taxpayer's 597  
aggregate amount of tax due under section 5747.02 of the Revised 598  
Code, after allowing for any other credit that precedes it in 599  
the order required under this section. Any excess amount of a 600  
particular credit may be carried forward if authorized under the 601  
section creating that credit. Nothing in this chapter shall be 602  
construed to allow a taxpayer to claim, directly or indirectly, 603  
a credit more than once for a taxable year. 604

**Section 2.** That existing sections 5502.63, 5747.08, and 605  
5747.98 of the Revised Code are hereby repealed. 606

**Section 3.** This act shall be known as the Keep Every Home 607  
Safe Act. 608

**Section 4.** (A) As used in this section, "secure storage 609  
device" and "locking device" have the same meanings as in 610  
section 2923.1215 of the Revised Code. 611

(B) (1) The Department of Public Safety shall implement and 612  
manage a public awareness campaign regarding secure storage of 613  
firearms which, at a minimum, shall include online materials, 614  
printed materials, and public service announcements. 615

(2) (a) The Department of Public Safety shall provide 616  
grants for the exclusive purchase of secure storage devices and 617  
locking devices to Ohio nonprofit organizations, federally 618  
licensed firearms dealers, and local public safety agencies, 619  
such that the secure storage devices and locking devices may be 620  
provided to the public pursuant to this section and to impacted 621

households pursuant to section 5502.621 of the Revised Code. 622

(b) Nonprofit organizations' eligibility shall be limited 623  
to organizations with a total revenue not exceeding twenty-five 624  
million dollars per fiscal year, except a hospital classified 625  
pursuant to rules adopted under section 3701.07 of the Revised 626  
Code as a general hospital or children's hospital shall not be 627  
held to this restriction. 628

(c) Secure storage devices and locking devices purchased 629  
with these grant moneys shall be made available to the public at 630  
no cost. The total cost of the secure storage devices and 631  
locking devices provided to a household under this section shall 632  
not exceed four hundred dollars per fiscal year. 633

(d) Federally licensed firearms dealers receiving these 634  
grant moneys shall include a free secure storage device or 635  
locking device with every firearm sale. 636

(C) The Department of Public Safety shall make available 637  
to the public information regarding how to attain free secure 638  
storage devices and locking devices. 639

**Section 5.** The enactment by this act of section 5747.74 of 640  
the Revised Code applies to taxable years beginning on or after 641  
January 1, 2024. 642

**Section 6.** All items in this act are hereby appropriated 643  
as designated out of any moneys in the state treasury to the 644  
credit of the designated fund. For all operating appropriations 645  
made in this act, those in the first column are for fiscal year 646  
2024 and those in the second column are for fiscal year 2025. 647  
The operating appropriations made in this act are in addition to 648  
any other operating appropriations made for these fiscal years. 649

**Section 7.** 650

651

	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 652

The foregoing appropriation item 768434, Secure Firearm 653  
Storage Initiative, shall be used in accordance with Section 4 654  
of this act to pay for a public awareness campaign and to 655  
provide grants to Ohio nonprofit organizations, federally 656  
licensed firearm dealers, and state public safety agencies for 657  
the purchase of secure storage devices and locking devices to be 658  
made available to the public at no cost. 659

An amount equal to the unexpended, unencumbered balance of 660  
the foregoing appropriation item 768434, Secure Firearm Storage 661  
Initiative, at the end of fiscal year 2024 is hereby 662  
reappropriated for the same purposes in fiscal year 2025. 663

**Section 8.** Within the limits set forth in this act, the 664  
Director of Budget and Management shall establish accounts 665  
indicating the source and amount of funds for each appropriation 666  
made in this act, and shall determine the manner in which 667  
appropriation accounts shall be maintained. Expenditures from 668  
operating appropriations contained in this act shall be 669  
accounted for as though made in, and are subject to all 670



applicable provisions of, the main operating appropriations act 671  
of the 135th General Assembly. 672

**Section 9.** Section 5747.98 of the Revised Code is 673  
presented in this act as a composite of the section as amended 674  
by both H.B. 45 and H.B. 66 of the 134th General Assembly. The 675  
General Assembly, applying the principle stated in division (B) 676  
of section 1.52 of the Revised Code that amendments are to be 677  
harmonized if reasonably capable of simultaneous operation, 678  
finds that the composite is the resulting version of the section 679  
in effect prior to the effective date of the section as 680  
presented in this act. 681