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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 120  
136<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsors:** Reps. Brewer and Gross

Zachary P. Bowerman, Attorney

### SUMMARY

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

### DETAILED ANALYSIS

#### Sales and use tax exemption: firearms safety devices

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

#### Notice requirements

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

<sup>1</sup> R.C. 5739.02 and 5739.03; Section 3.

<sup>2</sup> R.C. 5739.01.

<sup>3</sup> R.C. 5739.17.

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## HISTORY

Action	Date
Introduced	02-24-25

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