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H.B. 330
136th General Assembly

Bill Analysis

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Version: As Introduced

Primary Sponsors: Reps. Deeter and Fischer

Andrew Little, Attorney

SUMMARY

- Authorizes sales tax holidays running March to April and November to December, annually, for firearm safety or storage devices.

DETAILED ANALYSIS

Sales tax holidays for firearm safety and storage devices

The bill exempts sales of firearm storage and safety devices from sales tax and use tax when purchased in March, April, November, or December. These temporary exemption periods are often referred to as "sales tax holidays." The first holiday will occur starting on the first day of any of those months that soonest commences following the bill's 90-day effective date.

A firearm safety device is designed to be installed on a firearm to make it inaccessible or inoperable and a firearm storage device is designed principally for safely storing a firearm and is incapable of being opened without a combination, key, or biometric information. For firearm safety devices specifically, the exemption does not apply if the device is already installed on a firearm. In that case, the sale of the device is treated the same as the sale of a firearm.[1]

Explanatory notice

The bill requires the Tax Commissioner to make a notice available to vendors explaining the bill's sales tax holidays. They must be made available annually on or before August 1, for the November to December holiday, and on or before December 1, for the March to April holiday.[2]

[1] R.C. 5739.02(B)(67) and 5739.03; Section 3.

[2] R.C. 5739.05(A)(3).

HISTORY

Action	Date
Introduced	06-03-25

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