

Ohio Legislative Service Commission

Office of Research and Drafting

Legislative Budget Office

H.B. 700 134th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Sobecki and M. Smith

Zachary P. Bowerman, Attorney

SUMMARY

 Reallocates state sales and use tax revenue from sales of personal firearms and ammunition from the GRF to funds for victims of firearm violence and firearms violence prevention, mental health, and law enforcement programming.

DETAILED ANALYSIS

Revenue from sales and use tax on firearms

The bill reallocates the revenue raised by the state's sales and use tax on personal firearms and ammunition, which is currently credited to the GRF in the same manner as other sales and use tax revenue, to certain firearm-related violence and prevention and law enforcement programming. The reallocation applies to taxes remitted on any rifle, shotgun, pistol, or revolver that is designed to be used by an individual and ammunition designed for use in such firearms. The bill reallocates that revenue as follows:

- 50% to a fund to be administered by the Attorney General to compensate victims of firearm violence and their families.
- 30% to the county boards of alcohol, drug addiction, and mental health services to fund mental health and firearm violence prevention programming and services. These funds are allocated to each board in proportion to the population served by that board.
- 20% to a grant program to be administered by, and subject to the rulemaking authority of the Attorney General to award funds to state and local law enforcement agencies for improving community relations.¹

¹ R.C. 5739.21, 5741.02, and 5741.03.

The bill only reallocates state sales and use tax revenue. Sales and use taxes levied by counties and transit authorities on firearms and ammunition continue to be remitted to the county or transit authority that levies the tax.

HISTORY

А	ction	Date
Introduced		06-13-22