

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**

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
Sec. 5747.08. 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

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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 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, 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. 653
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An amount equal to the unexpended, unencumbered balance of the foregoing appropriation item 768434, Secure Firearm Storage Initiative, at the end of fiscal year 2024 is hereby reappropriated for the same purposes in fiscal year 2025. 660
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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 664
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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