Stephen Estelle *Legislative Service Commission*

H.B. 478

127th General Assembly
(As Introduced)

Reps. Dodd, Dyer, J. Stewart, Bolon

BILL SUMMARY

- Authorizes a refundable tax credit against the personal income tax for concealed-carry license fees.

CONTENT AND OPERATION

Refundable concealed-carry tax credit

(R.C. 109.731, 2923.125, 5747.08, 5747.72, and 5747.98)

Under current law, upon submission of an application for a license to carry a concealed handgun or an application for a temporary emergency concealed-carry license, the applicant generally must pay a nonrefundable fee. For a general concealed-carry license, the fee equals the lesser of $55 or the actual cost of issuing a license (as determined generally by the Ohio Peace Officer Training Commission in consultation with the Attorney General), including the cost of any required criminal records or background checks. The fee for a temporary emergency license equals the lesser of $30 or the actual costs of conducting a criminal background check. A fee is also charged for license renewal. Generally, a license expires five years after issuance; temporary licenses expire in 90 days.

Under the bill, concealed-carry license fees, temporary emergency concealed-carry license fees, and renewal fees paid by a taxpayer, a dependent, or the taxpayer's spouse (in the case of a joint return) may be claimed as a refundable credit against the taxpayer's personal income tax. The credit must be claimed for the taxpayer's taxable year in which the fee is paid. However, if the fee was paid in a taxable year beginning prior to 2007, the credit may be claimed on the return for the taxpayer's taxable year beginning in 2007.

HISTORY

ACTION	DATE
Introduced	02-14-08

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