

**AMENDMENT TO H.R. 8**  
**OFFERED BY MR. HIGGINS OF LOUISIANA**

At the end of the bill, add the following:

1 **SEC. \_\_. TAX CREDIT FOR FIREARM SAFETY COURSES AND**  
2 **FIREARM SAFETY STORAGE DEVICES.**

3 (a) IN GENERAL.—Subpart A of part IV of sub-  
4 chapter A of chapter 1 of the Internal Revenue Code of  
5 1986 is amended by inserting after section 25D the fol-  
6 lowing new section:

7 **“SEC. 25E. FIREARM SAFETY CREDIT.**

8 “(a) IN GENERAL.—In the case of an individual,  
9 there shall be allowed as a credit against the tax imposed  
10 by this chapter for the taxable year an amount equal to  
11 5 percent of so much of the qualified firearm safety ex-  
12 penditures of the taxpayer for the taxable year as does  
13 not exceed \$2,000.

14 “(b) QUALIFIED FIREARM SAFETY EXPENDI-  
15 TURES.—For purposes of this section—

16 “(1) IN GENERAL.—The term ‘qualified firearm  
17 safety expenditures’ means an amount paid or in-  
18 curred by the taxpayer—

1           “(A) for the purchase of a firearm safety  
2 storage device the first use of which is by the  
3 taxpayer, or

4           “(B) which is required for enrollment and  
5 attendance by the taxpayer in any firearm safe-  
6 ty course which is completed by the taxpayer.

7           “(2) FIREARM SAFETY STORAGE DEVICE.—The  
8 term ‘firearm safety storage device’ means any de-  
9 vice—

10           “(A) the principal purpose of which is de-  
11 nying unauthorized access to, or rendering in-  
12 operable, a firearm or ammunition, and

13           “(B) which, when locked, can only be  
14 opened by combination, key, or biometric infor-  
15 mation.

16           “(3) FIREARM SAFETY COURSE.—A course  
17 shall not be treated as a firearm safety course for  
18 purposes of this section unless such course is cer-  
19 tified by the State in which it is held.”.

20           (b) CLERICAL AMENDMENT.—The table of sections  
21 for subpart A of part IV of subchapter A of chapter 1  
22 of such Code is amended by inserting after the item relat-  
23 ing section 25D the following new item:

“Sec. 25E. Firearm safety credit.”.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

