

SECOND REGULAR SESSION

HOUSE BILL NO. 2615

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HEIN.

4973H.01I

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for purchases of firearm safety equipment.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.770, to read as follows:

135.770. 1. As used in this section, the following terms mean:

(1) "Console or vehicle firearm safe", a safe approved by the department of public safety specifically for the storage of one or more firearms within a motor vehicle;

(2) "Firearm safe", a safe approved by the department of public safety specifically for the storage of one or more firearms and also includes a console or vehicle firearm safe;

(3) "Firearm safety device", a device approved for use by the department of public safety that, when installed on a firearm, is designed to prevent the firearm from being operated without first deactivating or removing the device. Examples of firearm safety devices include, but are not limited to, firearm trigger locks and any other locks or cables designed to prevent a firearm from being operated without first deactivating or removing such locks or cables;

(4) "Qualified amount", for a given tax year, the total amount that the taxpayer paid to ordinary retailers for firearm safes or firearm safety devices purchased for use and not for resale, including the sales tax levied and imposed under the laws of this state for the purchases of any firearm safes or firearm safety devices, up to five hundred dollars across all such purchases;

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 (5) "Tax liability", for a given tax year, the state individual income tax due by a
19 taxpayer under chapter 143, excluding withholding tax imposed under sections 143.191
20 to 143.265;

21 (6) "Taxpayer", any individual subject to the state income tax imposed under
22 chapter 143, excluding the withholding tax imposed under section 143.191 to 143.265.

23 2. For all tax years beginning on or after January 1, 2027, a taxpayer shall be
24 allowed to claim a tax credit against such taxpayer's tax liability in an amount equal to
25 the taxpayer's qualified amount, up to five hundred dollars, for all firearm safe or
26 firearm safety device purchases made in the same tax year for which the tax credit is
27 claimed. The amount of any tax credit claimed under this section shall not exceed the
28 amount of the taxpayer's tax liability.

29 3. The cumulative amount of tax credits allowed to all taxpayers under this
30 section shall not exceed five hundred thousand dollars per calendar year. If the amount
31 of tax credits claimed in a calendar year under this section exceeds five hundred
32 thousand dollars, tax credits shall be authorized based on the order in which they are
33 claimed.

34 4. No tax credit issued under this section shall be carried forward to a
35 subsequent tax year. No tax credit issued under this section shall be assigned,
36 transferred, or sold.

37 5. (1) The department of public safety and the department of revenue shall
38 jointly promulgate rules relating to the approval of firearm safes and firearm safety
39 devices for the purposes of this section. The department of revenue shall establish
40 procedures and promulgate any necessary rules for eligible taxpayers to apply for and
41 receive the tax credit authorized under this section. The department of revenue may
42 require taxpayers to submit copies of receipts for the purchases of firearm safes and
43 firearm safety devices.

44 (2) Any rule or portion of a rule, as that term is defined in section 536.010, that is
45 created under the authority delegated in this section shall become effective only if it
46 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
47 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
48 vested with the general assembly pursuant to chapter 536 to review, to delay the
49 effective date, or to disapprove and annul a rule are subsequently held unconstitutional,
50 then the grant of rulemaking authority and any rule proposed or adopted after August
51 28, 2026, shall be invalid and void.

52 6. Under section 23.253 of the Missouri sunset act:

53 (1) The provisions of this section shall sunset six years after the effective date of
54 this section unless reauthorized by an act of the general assembly;

55 **(2) This section shall terminate on September first of the calendar year**
56 **immediately following the calendar year in which the provisions of this section are**
57 **sunset; and**

58 **(3) The provisions of this subsection shall not be construed to limit or in any way**
59 **impair a taxpayer's ability to redeem tax credits authorized on or before the date the**
60 **program authorized under this section expires.**

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