

108TH CONGRESS
1ST SESSION

H. R. 325

To amend the Internal Revenue Code of 1986 to provide for a nonrefundable tax credit against income tax for individuals who purchase a residential safe storage device for the safe storage of firearms.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 8, 2003

Mr. VITTER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for a nonrefundable tax credit against income tax for individuals who purchase a residential safe storage device for the safe storage of firearms.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Child Safety and Home
5 Security Act of 2003”.

1 **SEC. 2. CREDIT FOR RESIDENTIAL SAFE STORAGE DEVICE**
 2 **PURCHASES.**

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 (relating to nonrefundable personal credits) is
 6 amended by inserting after section 25B the following new
 7 section:

8 **“SEC. 25C. PURCHASE OF A RESIDENTIAL SAFE STORAGE**
 9 **DEVICE.**

10 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
 11 dividual, there shall be allowed as a credit against the tax
 12 imposed by this chapter an amount equal to 100 percent
 13 of the amount paid by the taxpayer for the purchase or
 14 purchases of a residential safe storage device that is put
 15 into service by the taxpayer for the securing of firearms.

16 “(b) LIMITATIONS.—

17 “(1) MAXIMUM CREDIT.—The credit allowed
 18 under subsection (a) shall not exceed \$1,500 for
 19 each individual for a taxable year.

20 “(2) CARRYFORWARD OF UNUSED CREDITS.—If
 21 the credit allowable under subsection (a) for any tax-
 22 able year exceeds the limitation imposed by section
 23 26(a) for such taxable year reduced by the sum of
 24 the credits allowable under this subpart (other than
 25 this section and section 23), such excess shall be
 26 carried to the succeeding taxable year and added to

1 the credit allowable under subsection (a) for such
2 taxable year. No credit may be carried forward
3 under this subsection to any taxable year following
4 the third taxable year after the taxable year in which
5 the purchase or purchases are made. For purposes
6 of the preceding sentence, credits shall be treated as
7 used on a first-in first-out basis.

8 “(c) DEFINITION OF RESIDENTIAL SAFE STORAGE
9 DEVICE.—The term ‘residential safe storage device’
10 means a device or container not meant for display of fire-
11 arms which is specifically designed to store or safeguard
12 firearms from unauthorized access, and which must be un-
13 locked by means of a key, combination, or other similar
14 means.

15 “(d) STATUTORY CONSTRUCTION; EVIDENCE.—

16 “(1) STATUTORY CONSTRUCTION.—Nothing in
17 this section shall be construed—

18 “(A) as creating a cause of action against
19 any firearms dealer or any other person for any
20 civil liability; or

21 “(B) as establishing any standard of care.

22 “(2) EVIDENCE.—Notwithstanding any other
23 provision of law, evidence regarding the use or non-
24 use by a taxpayer of the tax credit under this section
25 shall not be admissible as evidence in any proceeding

1 of any court, agency, board, or other entity for the
 2 purposes of establishing liability based on a civil ac-
 3 tion brought on any theory for harm caused by a
 4 product or by negligence, or for purposes of drawing
 5 an inference that the taxpayer owns a firearm.

6 “(e) USE OF INFORMATION.—No database identi-
 7 fying gun owners may be created using information from
 8 tax returns on which the credit under this section is
 9 claimed.”.

10 (b) CLERICAL AMENDMENT.—The table of sections
 11 for subpart A of part IV of subchapter A of chapter 1
 12 of such Code is amended by inserting after the item relat-
 13 ing to section 25B the following new item:

“25C. Purchase of a residential safe storage device.”.

14 **SEC. 3. EFFECTIVE DATE.**

15 The amendments made by this Act shall apply to tax-
 16 able years beginning after the date of the enactment of
 17 this Act.

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