108TH CONGRESS 1ST SESSION

## S. 1951

To promote rural safety and improve rural law enforcement.

#### IN THE SENATE OF THE UNITED STATES

NOVEMBER 25, 2003

Mr. Daschle (for himself and Mr. Johnson) introduced the following bill; which was read twice and referred to the Committee on Finance

### A BILL

To promote rural safety and improve rural law enforcement.

- 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 "Rural Safety Act of
- 5 2003".
- 6 TITLE I—SMALL COMMUNITY
- 7 LAW ENFORCEMENT IM-
- 8 PROVEMENT GRANTS
- 9 SEC. 101. SMALL COMMUNITY GRANT PROGRAM.
- 10 Section 1703 of title I of the Omnibus Crime Control
- 11 and Safe Streets Act of 1968 (42 U.S.C. 3796dd-2) is
- 12 amended by adding at the end the following:

	2
1	"(d) Retention Grants.—
2	"(1) IN GENERAL.—The Attorney General may
3	make grants to units of local government and tribal
4	governments located outside a Standard Metropoli-
5	tan Statistical Area, which grants shall be targeted
6	specifically for the retention for 1 additional year of
7	police officers funded through the COPS Universal

COPS in Schools Program.

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"(2) Preference.—In making grants under this subsection, the Attorney General shall give preference to grantees that demonstrate financial hardship or severe budget constraint that impacts the entire local budget and may result in the termination of employment for police officers described in paragraph (1).

Hiring Program, the COPS FAST Program, the

Tribal Resources Grant Program-Hiring, or the

- "(3) LIMIT ON GRANT AMOUNTS.—The total amount of a grant made under this subsection shall not exceed 20 percent of the original grant to the grantee.
- 22 "(4) AUTHORIZATION OF APPROPRIATIONS.—
- 23 "(A) IN GENERAL.—There are authorized to be appropriated to carry out this subsection 24

1	\$15,000,000 for each of fiscal years $2005$
2	through 2009.
3	"(B) Set-Aside.—Of the amount made
4	available for grants under this subsection for
5	each fiscal year, 10 percent shall be awarded to
6	tribal governments.".
7	SEC. 102. SMALL COMMUNITY TECHNOLOGY GRANT PRO-
8	GRAM.
9	Section 1701 of title I of the Omnibus Crime Control
10	and Safe Streets Act of 1968 (42 U.S.C. 3796dd) is
11	amended by striking subsection (k) and inserting the fol-
12	lowing:
13	"(k) Law Enforcement Technology Pro-
14	GRAM.—
15	"(1) In general.—Grants made under sub-
16	section (a) may be used to assist the police depart-
17	ments of units of local government and tribal gov-
18	ernments located outside a Standard Metropolitan
19	Statistical Area, in employing professional, scientific,
20	and technological advancements that will help those
21	police departments to—
22	"(A) improve police communications
23	through the use of wireless communications,
24	computers, software, videocams, databases, and
25	other hardware and software that allow law en-

1	forcement agencies to communicate and operate
2	more effectively; and
3	"(B) develop and improve access to crime
4	solving technologies, including DNA analysis,
5	photo enhancement, voice recognition, and other
6	forensic capabilities.
7	"(2) Cost share requirement.—A recipient
8	of a grant made under subsection (a) and used in
9	accordance with this subsection shall provide match-
10	ing funds from non-Federal sources in an amount
11	equal to not less than 10 percent of the total
12	amount of the grant made under this subsection,
13	subject to a waiver by the Attorney General for ex-
14	treme hardship.
15	"(3) Administration.—The COPS Office
16	shall administer the grant program under this sub-
17	section.
18	"(4) No supplanting.—Federal funds pro-
19	vided under this subsection shall be used to supple-
20	ment and not to supplant local funds allocated to
21	technology.
22	"(5) Authorization of appropriations.—
23	"(A) In general.—There are authorized
24	to be appropriated \$40,000,000 for each of fis-

- cal years 2005 through 2009 to carry out this subsection.
- "(B) Set-Aside.—Of the amount made available for grants under this subsection for each fiscal year, 10 percent shall be awarded to tribal governments.".

#### 7 SEC. 103. RURAL 9-1-1 SERVICE.

- 8 (a) Purpose.—The purpose of this section is to pro-
- 9 vide access to, and improve a communications infrastruc-
- 10 ture that will ensure a reliable and seamless communica-
- 11 tion between, law enforcement, fire, and emergency med-
- 12 ical service providers in units of local government and trib-
- 13 al governments located outside a Standard Metropolitan
- 14 Statistical Area and in States.
- 15 (b) AUTHORITY TO MAKE GRANTS.—The Office of
- 16 Justice Programs of the Department of Justice shall make
- 17 grants, in accordance with such regulations as the Attor-
- 18 ney General may prescribe, to units of local government
- 19 and tribal governments located outside a Standard Metro-
- 20 politan Statistical Area for the purpose of establishing or
- 21 improving 9–1–1 service in those communities. Priority in
- 22 making grants under this section shall be given to commu-
- 23 nities that do not have 9–1–1 service.
- 24 (c) Definition.—In this section, the term "9-1-1
- 25 service" refers to telephone service that has designated 9-

- 1 1–1 as a universal emergency telephone number in the
- 2 community served for reporting an emergency to appro-
- 3 priate authorities and requesting assistance.
- 4 (d) LIMIT ON GRANT AMOUNT.—The total amount
- 5 of a grant made under this section shall not exceed
- 6 \$250,000.
- 7 (e) Funding.—
- 8 (1) In general.—There are authorized to be
- 9 appropriated to carry out this section \$25,000,000
- for fiscal year 2005, to remain available until ex-
- pended.
- 12 (2) Set-Aside.—Of the amount made available
- for grants under this section, 10 percent shall be
- awarded to tribal governments.
- 15 SEC. 104. JUVENILE OFFENDER ACCOUNTABILITY.
- 16 (a) Purposes.—The purposes of this section are
- 17 to—
- 18 (1) hold juvenile offenders accountable for their
- offenses;
- 20 (2) involve victims and the community in the
- 21 juvenile justice process;
- 22 (3) obligate the offender to pay restitution to
- 23 the victim and to the community through community
- service or through financial or other forms of res-
- 25 titution; and

1	(4) equip juvenile offenders with the skills need-
2	ed to live responsibly and productively.
3	(b) AUTHORITY TO MAKE GRANTS.—The Office of
4	Justice Programs of the Department of Justice shall make
5	grants, in accordance with such regulations as the Attor-
6	ney General may prescribe, to units of rural local govern-
7	ments and tribal governments located outside a Standard
8	Metropolitan Statistical Area to establish restorative jus-
9	tice programs, such as victim and offender mediation,
10	family and community conferences, family and group con-
11	ferences, sentencing circles, restorative panels, and repar-
12	ative boards, as an alternative to, or in addition to, incar-
13	ceration.
14	(c) Program Criteria.—A program funded by a
15	grant made under this section shall—
16	(1) be fully voluntary by both the victim and
17	the offender (who must admit responsibility), once
18	the prosecuting agency has determined that the case
19	is appropriate for this program;
20	(2) include as a critical component account-
21	ability conferences, at which the victim will have the
22	opportunity to address the offender directly, to de-
23	scribe the impact of the offense against the victim,
24	and the opportunity to suggest possible forms of res-

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titution;

1	(3) require that conferences be attended by the
2	victim, the offender and, when possible, the parents
3	or guardians of the offender, and the arresting offi-
4	cer; and
5	(4) provide an early, individualized assessment
6	and action plan to each juvenile offender in order to
7	prevent further criminal behavior through the devel-
8	opment of appropriate skills in the juvenile offender
9	so that the juvenile is more capable of living produc-
10	tively and responsibly in the community.
11	(d) Authorization of Appropriations.—
12	(1) In general.—There are authorized to be
13	appropriated to carry out this section—
14	(A) $$10,000,000$ for fiscal year 2005 for
15	grants to establish programs; and
16	(B) \$5,000,000 for each of fiscal years
17	2006 and 2007 to continue programs estab-
18	lished in fiscal year 2005.
19	(2) Set-Aside.—Of the amount made available
20	for grants under this section for each fiscal year, 10

percent shall be awarded to tribal governments.

# 1 TITLE II—CRACKING DOWN ON 2 METHAMBHETAMINE

2	METHAMPHETAMINE
3	SEC. 201. METHAMPHETAMINE TREATMENT PROGRAMS IN
4	RURAL AREAS.
5	Subpart I of part B of title V of the Public Health
6	Service Act (42 U.S.C. 290bb et seq.) is amended by in-
7	serting after section 509 the following:
8	"SEC. 510. METHAMPHETAMINE TREATMENT PROGRAMS IN
9	RURAL AREAS.
10	"(a) In General.—The Secretary, acting through
11	the Director of the Center for Substance Abuse Treat-
12	ment, shall make grants to community-based public and
13	nonprofit private entities for the establishment of sub-
14	stance abuse (particularly methamphetamine) prevention
15	and treatment pilot programs in units of local government
16	and tribal governments located outside a Standard Metro-
17	politan Statistical Area.
18	"(b) Administration.—Grants made in accordance
19	with this section shall be administered by a single State
20	agency designated by a State to ensure a coordinated ef-
21	fort within that State.
22	"(c) Application.—To be eligible to receive a grant
23	under subsection (a), a public or nonprofit private entity
24	shall prepare and submit to the Secretary an application

1	at such time, in such manner, and containing such infor-
2	mation as the Secretary may require.
3	"(d) Use of Funds.—A recipient of a grant under
4	this section shall use amounts received under the grant
5	to establish a methamphetamine abuse prevention and
6	treatment pilot program that serves one or more rural
7	areas. Such a pilot program shall—
8	"(1) have the ability to care for individuals on
9	an in-patient basis;
10	"(2) have a social detoxification capability, with
11	direct access to medical services within 50 miles;
12	"(3) provide neuro-cognitive skill development
13	services to address brain damage caused by meth-
14	amphetamine use;
15	"(4) provide after-care services, whether as a
16	single-source provider or in conjunction with commu-
17	nity-based services designed to continue neuro-cog-
18	nitive skill development to address brain damage
19	caused by methamphetamine use;
20	"(5) provide appropriate training for the staff
21	employed in the program; and
22	"(6) use scientifically based best practices in
23	substance abuse treatment, particularly in meth-

amphetamine treatment.

1	"(e) Amount of Grants.—The amount of a grant
2	under this section shall be at least \$19,000 but not greater
3	than \$100,000.
4	"(f) Authorization of Appropriations.—
5	"(1) In general.—There is authorized to be
6	appropriated \$2,000,000 to carry out this section.
7	"(2) Set-Aside.—Of the amount made avail-
8	able for grants under this section, 10 percent shall
9	be awarded to tribal governments to ensure the pro-
10	vision of services under this section.".
11	SEC. 202. METHAMPHETAMINE PREVENTION EDUCATION.
12	Section 519E of the Public Health Service Act (42
13	U.S.C. 290bb-25e) is amended—
14	(1) in subsection $(e)(1)$ —
15	(A) in subparagraph (F), by striking
16	"and" at the end;
17	(B) in subparagraph (G), by striking the
18	period and inserting "; and; and
19	(C) by adding at the end the following:
20	"(H) to fund programs that educate rural
21	communities, particularly parents, teachers, and
22	others who work with youth, concerning the
23	early signs and effects of methamphetamine
24	use, however, as a prerequisite to receiving
25	funding, these programs shall—

1	"(i) prioritize methamphetamine pre-
2	vention and education;
3	"(ii) have past experience in commu-
4	nity coalition building and be part of an
5	existing coalition that includes medical and
6	public health officials, educators, youth-
7	serving community organizations, and
8	members of law enforcement;
9	"(iii) utilize professional prevention
10	staff to develop research and science-based
11	prevention strategies for the community to
12	be served;
13	"(iv) demonstrate the ability to oper-
14	ate a community-based methamphetamine
15	prevention and education program;
16	"(v) establish prevalence of use
17	through a community needs assessment;
18	"(vi) establish goals and objectives
19	based on a needs assessment; and
20	"(vii) demonstrate measurable out-
21	comes on a yearly basis.";
22	(2) in subsection (e)—
23	(A) by striking "subsection (a),
24	10,000,000 and inserting "subsection (a)—
25	"(1) \$10,000,000";

1	(B) by striking the period at the end and
2	inserting "; and; and
3	(C) by adding at the end the following:
4	"(2) $$5,000,000$ for each of fiscal years $2005$
5	through 2009 to carry out the programs referred to
6	in subsection $(c)(1)(H)$ ."; and
7	(3) by adding at the end the following:
8	"(f) Set-Aside.—Of the amount made available for
9	grants under this section, 10 percent shall be used to as-
10	sist tribal governments.
11	"(g) Amount of Grants.—The amount of a grant
12	under this section, with respect to each rural community
13	involved, shall be at least \$19,000 but not greater than
14	\$100,000.".
15	SEC. 203. METHAMPHETAMINE CLEANUP.
16	(a) In General.—The Attorney General shall,
17	through the Department of Justice or through grants to
18	States or units of local government and tribal governments
19	located outside a Standard Metropolitan Statistical Area,
20	in accordance with such regulations as the Attorney Gen-
21	eral may prescribe, provide for—
22	(1) the cleanup of methamphetamine labora-
23	tories and related hazardous waste in units of local
24	government and tribal governments located outside a
25	Standard Metropolitan Statistical Area; and

1	(2) the improvement of contract-related re-
2	sponse time for cleanup of methamphetamine labora-
3	tories and related hazardous waste in units of local
4	government and tribal governments located outside a
5	Standard Metropolitan Statistical Area by providing
6	additional contract personnel, equipment, and facili-
7	ties.
8	(b) Authorization of Appropriations.—
9	(1) In general.—There is authorized to be
10	appropriated \$20,000,000 for fiscal year 2005 to
11	carry out this section.
12	(2) Funding additional.—Amounts author-
13	ized by this section are in addition to amounts oth-
14	erwise authorized by law.
15	(3) Set-aside.—Of the amount made available
16	for grants under this section, 10 percent shall be
17	awarded to tribal governments.
18	TITLE III—LAW ENFORCEMENT
19	TRAINING
20	SEC. 301. SMALL TOWN AND RURAL TRAINING PROGRAM.
21	(a) In General.—There is established a Rural Po-
22	licing Institute, which shall be administered by the Na-
23	tional Center for State and Local Law Enforcement
24	Training of the Federal Law Enforcement Training Cen-

- 1 ter (FLETC) as part of the Small Town and Rural Train-2 ing (STAR) Program to—
  - (1) assess the needs of law enforcement in units of local government and tribal governments located outside a Standard Metropolitan Statistical Area;
    - (2) develop and deliver expert training programs regarding topics such as drug enforcement, airborne counterdrug operations, domestic violence, hate and bias crimes, computer crimes, law enforcement critical incident planning related to school shootings, and other topics identified in the training needs assessment to law enforcement officers in units of local government and tribal governments located outside a Standard Metropolitan Statistical Area; and
      - (3) conduct outreach efforts to ensure that training programs under the Rural Policing Institute reach law enforcement officers in units of local government and tribal governments located outside a Standard Metropolitan Statistical Area.

#### (b) AUTHORIZATION OF APPROPRIATIONS.—

(1) In General.—There are authorized to be appropriated \$10,000,000 for fiscal year 2005, and \$5,000,000 for each of fiscal years 2006 through

2009 to carry out this section, including contracts
staff, and equipment.
(2) Set-Aside.—Of the amount made available
for grants under this section for each fiscal year, 10
percent shall be awarded to tribal governments.
TITLE IV—SECURE STORAGE OF
FIREARMS ACT OF 2003
SEC. 401. SHORT TITLE.
This title may be cited as the "Secure Storage of
Firearms Act of 2003".
SEC. 402. FINDINGS.
Congress makes the following findings:
(1) Helping responsible gun owners to provide
for the secure storage of firearms in their homes
would reduce access by children to firearms and help
protect children from both accidental and intentional
shootings, and would make firearms less likely to be
stolen and later used in the commission of crimes
(2) Americans own over 223,000,000 firearms
including 77,000,000 handguns, and approximately
41 percent of American households contain at least
1 firearm.
(3) Approximately 25 percent of middle school
and high school children have handled a firearm

without adult supervision, and an estimated 90 per-

cent of accidental shootings by children are linked to the presence of an unlocked, loaded firearm in the home.

#### (4) In 1998—

- (A) 121 children under the age of 15 and 260 persons between the ages of 15 and 24 were killed in accidental shootings;
- (B) 154 children under the age of 15 and 2,510 persons between the ages of 15 and 24 committed suicide using a firearm; and
- (C) 317 children under the age of 15 and 4,559 persons between the ages of 15 and 24 were murdered with a firearm.
- (5) As of 1998, suicide was the sixth leading cause of death among children between the ages of 5 and 14 and the third leading cause of death among people between the ages of 15 and 24. Firearms were used in 57 percent of all suicides.
- (6) In February 1999, an analysis of firearms used in crimes committed during the 3 preceding years in 27 cities was released by the Bureau of Alcohol, Tobacco and Firearms. The Bureau of Alcohol, Tobacco and Firearms found that 35 percent of the 76,260 guns used in crimes committed by 18- to 24-year-olds had been stolen from private residences

1	or gun dealers. Many of these guns were undoubt-
2	edly stolen during the course of the more than
3	5,000,000 burglaries committed in the United States
4	each year.
5	SEC. 403. DEMONSTRATION PROGRAM FOR LAW ENFORCE-
6	MENT GUN SAFES AND GUN STORAGE RACKS.
7	(a) In General.—Title I of the Omnibus Crime
8	Control and Safe Streets Act of 1968 (42 U.S.C. 3711
9	et seq.) is amended by adding at the end the following:
10	"PART CC—DEMONSTRATION PROGRAM FOR
11	LAW ENFORCEMENT GUN SAFES AND GUN
12	STORAGE RACKS
13	"SEC. 2901. DEFINITIONS.
14	"In this part—
15	"(1) the term 'Director' means the Director of
16	the Bureau of Justice Assistance of the Department
17	of Justice;
18	"(2) the term 'firearm' has the meaning given
19	the term in section 921(a) of title 18, United States
20	Code;
21	"(3) the term 'gun safe' means a safe, gun safe,
22	gun case, lock box, or other device that is designed
23	to be or can be used to store a firearm and that is
24	designed to be unlocked only by means of a key, a
25	combination or other similar means:

1	"(4) the term 'gun storage rack' means a sta-
2	tionary device affixed to a permanent structure that
3	is designed to be used to store a firearm and that
4	is designed to be unlocked only by means of a key,
5	a combination, or other similar means;
6	"(5) the term 'Indian tribe' has the meaning
7	given the term in section 4(e) of the Indian Self-De-
8	termination and Education Assistance Act (25
9	U.S.C. 450b(e));
10	"(6) the term 'law enforcement officer' means
11	any officer, agent, or employee of a State, unit of
12	local government, or Indian tribe authorized by law
13	or by a government agency to engage in or supervise
14	the prevention, detection, or investigation of any vio-
15	lation of criminal law, or authorized by law to super-
16	vise sentenced criminal offenders;
17	"(7) the term 'qualified law enforcement officer'
18	means a State, local, or tribal law enforcement offi-
19	cer who—
20	"(A) resides with, or is regularly visited in
21	the residence of the officer by, 1 or more indi-
22	viduals who have not attained the age of 18
23	years; and

1	"(B) regularly stores the firearm issued to
2	that officer in the residence of that officer when
3	the officer is off duty;
4	"(8) the term 'State' means each of the 50
5	States, the District of Columbia, the Commonwealth
6	of Puerto Rico, the United States Virgin Islands,
7	American Samoa, Guam, and the Northern Mariana
8	Islands; and
9	"(9) the term 'unit of local government' means
10	a county, municipality, town, township, village, par-
11	ish, borough, or other unit of general government
12	below the State level.
13	"SEC. 2902. PROGRAM AUTHORIZED.
13 14	"SEC. 2902. PROGRAM AUTHORIZED.  "(a) IN GENERAL.—The Director may carry out a
14	"(a) In General.—The Director may carry out a
14 15	"(a) In General.—The Director may carry out a 5-year demonstration program to make grants to States,
<ul><li>14</li><li>15</li><li>16</li></ul>	"(a) In General.—The Director may carry out a 5-year demonstration program to make grants to States, units of local government, and Indian tribes to assist
<ul><li>14</li><li>15</li><li>16</li><li>17</li></ul>	"(a) IN GENERAL.—The Director may carry out a 5-year demonstration program to make grants to States, units of local government, and Indian tribes to assist qualified law enforcement officers in the acquisition and
<ul><li>14</li><li>15</li><li>16</li><li>17</li><li>18</li></ul>	"(a) In General.—The Director may carry out a 5-year demonstration program to make grants to States, units of local government, and Indian tribes to assist qualified law enforcement officers in the acquisition and installation of gun safes or gun storage racks in their resi-
<ul><li>14</li><li>15</li><li>16</li><li>17</li><li>18</li><li>19</li></ul>	"(a) IN GENERAL.—The Director may carry out a 5-year demonstration program to make grants to States, units of local government, and Indian tribes to assist qualified law enforcement officers in the acquisition and installation of gun safes or gun storage racks in their residences.
<ul><li>14</li><li>15</li><li>16</li><li>17</li><li>18</li><li>19</li><li>20</li></ul>	"(a) In General.—The Director may carry out a 5-year demonstration program to make grants to States, units of local government, and Indian tribes to assist qualified law enforcement officers in the acquisition and installation of gun safes or gun storage racks in their residences.  "(b) Applications.—
14 15 16 17 18 19 20 21	"(a) In General.—The Director may carry out a 5-year demonstration program to make grants to States, units of local government, and Indian tribes to assist qualified law enforcement officers in the acquisition and installation of gun safes or gun storage racks in their residences.  "(b) Applications.—  "(1) In general.—To request a grant make

1	containing such information as the Director may
2	reasonably require.
3	"(2) Preferential consideration.—In
4	making grants under this section, the Director may
5	give preferential consideration, if feasible, to an ap-
6	plication from a jurisdiction that—
7	"(A) has a strong community education
8	program that emphasizes the need for, and pro-
9	vides specific information regarding, the safe
10	storage of firearms;
11	"(B) has the greatest need for gun safes
12	and gun storage racks, based on the percentage
13	of qualified law enforcement officers in the ju-
14	risdiction who do not have a gun safe or gun
15	storage rack in their residence; or
16	"(C) has, or will institute, a mandatory
17	policy that requires qualified law enforcement
18	officers to use gun safes or gun storage racks
19	whenever feasible.
20	"(c) Uses of Funds.—Grants made under this sec-
21	tion shall be—
22	"(1) distributed directly to the State, unit of
23	local government, or Indian tribe; and
24	"(2) used to assist qualified law enforcement of-
25	ficers in the jurisdiction of the grantee in the acqui-

- sition and installation of gun safes or gun storage racks in their residences.
- 3 "(d) Allocation.—
- "(1) SMALLER UNITS OF LOCAL GOVERNMENT.—Not less than 50 percent of the total
  amount made available for each fiscal year for
  grants under this section shall be made to units of
  local government with fewer than 100,000 residents.
- 9 "(2) SET ASIDE.—Of the amounts made avail-10 able for grants under this section, the Director shall 11 set aside 10 percent, which shall be used by Indian 12 tribes.".
- 13 (b) REGULATIONS.—Not later than 90 days after the date of enactment of this Act, the Director of the Bureau 14 15 of Justice Assistance of the Department of Justice shall promulgate regulations to implement section 2902(b)(1) of title I of the Omnibus Crime Control and Safe Streets 18 Act of 1968 (as added by this section), which shall include a description of the information that must be included in 19 20 each application submitted under that section and the re-21 quirements that the States, units of local government, and
- 23 (c) AUTHORIZATION OF APPROPRIATIONS.—Section 24 1001(a) of title I of the Omnibus Crime Control and Safe

Indian tribes must meet in submitting those applications.

- 1 Streets Act of 1968 (42 U.S.C. 3793(a)) is amended by
- 2 adding at the end the following:
- 3 "(24) There are authorized to be appropriated to
- 4 carry out part CC, \$10,000,000 for each of fiscal years
- 5 2005 through 2009.".
- 6 SEC. 404. CREDIT FOR PURCHASE OF GUN SAFES AND GUN
- 7 STORAGE RACKS.
- 8 (a) Credit for Purchase of Gun Safes and Gun
- 9 Storage Racks.—
- 10 (1) IN GENERAL.—Subpart A of part IV of sub-
- 11 chapter A of chapter 1 of the Internal Revenue Code
- of 1986 (relating to nonrefundable personal credits)
- is amended by adding at the end the following:
- 14 "SEC. 25B. GUN SAFES AND GUN STORAGE RACKS.
- 15 "(a) IN GENERAL.—In the case of an individual,
- 16 there shall be allowed as a credit against the tax imposed
- 17 by this chapter for the taxable year an amount equal to
- 18 so much of the gun safe or gun storage rack acquisition
- 19 expenses paid during such taxable year by such individual
- 20 as do not exceed \$100.
- 21 "(b) Gun Safe or Gun Storage Rack Acquisi-
- 22 TION EXPENSES.—For purposes of this section, the term
- 23 'gun safe or gun storage rack acquisition expenses' means
- 24 expenses for the acquisition and installation of a gun safe
- 25 (as defined in section 2901 of title I of the Omnibus Crime

- 1 Control and Safe Streets Act of 1968) or gun storage rack
- 2 (as defined in section 2901 of title I of the Omnibus Crime
- 3 Control and Safe Streets Act of 1968) in the residence
- 4 of the taxpayer.
- 5 "(c) Special Rules.—
- 6 "(1) Denial of double benefit.—No deduc-
- 7 tion shall be allowed under this chapter for any ex-
- 8 penditure for which credit is allowed under this sec-
- 9 tion.
- 10 "(2) Married couples must file joint re-
- 11 TURN.—If the taxpayer is married at the close of
- the taxable year, the credit shall be allowed under
- subsection (a) only if the taxpayer and the tax-
- payer's spouse file a joint return for the taxable
- 15 year.
- 16 "(3) Marital status.—Marital status shall be
- determined in accordance with section 7703.
- 18 "(d) Election To Have Credit Not Apply.—A
- 19 taxpayer may elect to have this section not apply for any
- 20 taxable year.
- 21 "(e) Regulations.—The Secretary shall prescribe
- 22 such regulations as may be necessary to carry out the pro-
- 23 visions of this section.".
- 24 (2) CLERICAL AMENDMENT.—The table of sec-
- 25 tions for subpart A of part IV of subchapter A of

1	chapter 1 of the Internal Revenue Code of 1986 is
2	amended by inserting after the item relating to sec-
3	tion 25A the following new item:
	"Sec. 25B. Gun safes and gun storage racks.".
4	(3) Effective date.—The amendments made
5	by this subsection shall apply to taxable years begin-
6	ning after December 31, 2004.
7	(b) Notification of Tax Credit.—
8	(1) New licensed dealers.—
9	(A) In General.—Section 923(d)(1) of
10	title 18, United States Code, is amended—
11	(i) in subparagraph (F), by striking
12	"and" at the end;
13	(ii) in subparagraph (G), by striking
14	the period at the end and inserting ";
15	and"; and
16	(iii) by adding at the end the fol-
17	lowing:
18	"(H) in the case of an application to be licensed
19	as a dealer, the applicant certifies that the applicant
20	will comply with the notification requirement of sec-
21	tion 922(z).".
22	(B) Effective date.—The amendments
23	made by this paragraph shall apply with respect
24	to any application submitted under section 923

1	of title 18, United States Code, on or after Jan-
2	uary 1, 2005.
3	(2) Existing licensed dealers.—
4	(A) In general.—Section 922 of title 18,
5	United States Code, is amended by inserting
6	after subsection (y) the following:
7	"(z) Secure Storage of Firearms Tax Cred-
8	IT.—It shall be unlawful for any licensed dealer to sell,
9	deliver, or otherwise transfer a firearm to any person, un-
10	less the licensed dealer notifies that person of the income
11	tax credit for which the individual may be eligible under
12	section 25B of the Internal Revenue Code of 1986 for gun
13	safe or gun storage rack acquisition expenses.".
14	(B) Penalty.—Section 924(a) of title 18,
15	United States Code, is amended by adding at
16	the end the following:
17	"(7) A licensed dealer who knowingly violates section
18	922(z) shall be fined not more than \$100.".
19	(C) Effective date.—The amendments
20	made by this paragraph shall apply with respect
21	to any sale, delivery, or transfer of a firearm
22	occurring on or after January 1, 2005.

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