

HOUSE BILL NO. 461

INTRODUCED BY A. OLSEN

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A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING AN INDIVIDUAL INCOME TAX CREDIT FOR THE PURCHASE OF A FIREARM SAFE OR A TRIGGER LOCK; PROVIDING THAT THE CREDIT IS REFUNDABLE; PROVIDING FIREARM SAFE REQUIREMENTS; DEFINING "TRIGGER LOCK"; AND PROVIDING AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Credit for purchase of firearm safe and trigger lock -- purpose. (1)

There is a credit against the tax imposed by this chapter for the purchase of a firearm safe or a trigger lock.

(2) The credit allowed under this section must be claimed in the tax year in which the firearm safe or trigger lock is purchased and is equal to the purchase price of the firearm safe or trigger lock. The credit may not exceed \$500 a year.

(3) The credit may be refunded if the taxpayer has a tax liability less than the credit claimed.

(4) To claim the credit, a firearm safe must meet the following requirements:

(a) The firearm safe must be a secure and protective storage container for one or more firearms:

(i) that fully contains a firearm and provides for its safe storage;

(ii) that has a locking system consisting of a mechanical or electronic combination lock that has at least 10,000 possible combinations consisting of a minimum of three numbers, letters, or symbols. The lock must be protected by a case-hardened, drill-resistant steel plate or drill-resistant material of equivalent strength.

(iii) with boltwork that consists of a minimum of three locking steel bolts of at least 1/2-inch thickness that intrude from the door of the safe into the body of the safe or from the body of the safe into the door of the safe and that are operated by a separate handle and secured by the lock;

(iv) that is capable of repeated use. The exterior walls must be constructed of a minimum 12-gauge steel for a single-walled safe or the sum of the steel walls must add up to at least 1/10 inch for safes with two walls. Doors must be constructed of a minimum of one layer of 7-gauge steel plate reinforced construction or at least two layers of a minimum of 12-gauge steel compound construction.

(v) with door hinges that are protected to prevent the removal of the door. Protective features include

1 but are not limited to hinges not exposed to the outside, interlocking door designs, dead bars, jeweler's lugs, and
2 active or inactive locking bolts.

3 (b) The firearm safe must fully contain the firearm, provide for secure storage, and be certified as
4 meeting underwriters laboratories residential security container rating standards by a nationally recognized testing
5 laboratory.

6 (5) Pursuant to 5-4-104, the legislature finds that the purpose of the tax credit provided for in this section
7 is to encourage the purchase of firearm safes and trigger locks to promote community and family safety.

8 (6) For the purpose of this section, "trigger lock" means a commercially available device designed to
9 prevent a firearm from being discharged while the device is in place.

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11 **NEW SECTION. Section 2. Codification instruction.** [Section 1] is intended to be codified as an
12 integral part of Title 15, chapter 30, part 23, and the provisions of Title 15, chapter 30, part 23, apply to [section
13 1].

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15 **NEW SECTION. Section 3. Applicability.** [This act] applies to tax years beginning after December 31,
16 2017.

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