

1 HOUSE BILL NO. 646

2 INTRODUCED BY A. OLSEN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING AN INDIVIDUAL INCOME TAX CREDIT FOR THE
5 PURCHASE OF A FIREARM SAFE; PROVIDING THAT THE CREDIT IS REFUNDABLE; PROVIDING FIREARM
6 SAFE REQUIREMENTS; AND PROVIDING AN APPLICABILITY DATE."

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

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10 NEW SECTION. **Section 1. Credit for purchase of firearm safe -- purpose.** (1) There is a credit
11 against the tax imposed by this chapter for the purchase of a firearm safe.

12 (2) The credit allowed under this section must be claimed in the tax year in which the firearm safe is
13 purchased and is equal to the purchase price of the firearm safe. The credit may not exceed \$300 in a tax year.

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

15 (4) To claim the credit, a firearm safe:

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

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

18 (ii) that has a locking system consisting of a mechanical or electronic combination lock that has at least
19 10,000 possible combinations consisting of a minimum of three numbers, letters, or symbols. The lock must be
20 protected by a case-hardened, drill-resistant steel plate or drill-resistant material of equivalent strength.

21 (iii) with boltwork that consists of a minimum of three locking steel bolts of at least 1/2-inch thickness that
22 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
23 and that are operated by a separate handle and secured by the lock;

24 (iv) that is capable of repeated use. The exterior walls must be constructed of a minimum 12-gauge steel
25 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.
26 Doors must be constructed of a minimum of one layer of 7-gauge steel plate reinforced construction or at least
27 two layers of a minimum of 12-gauge steel compound construction.

28 (v) with door hinges that are protected to prevent the removal of the door. Protective features include
29 but are not limited to hinges not exposed to the outside, interlocking door designs, dead bars, jeweler's lugs, and
30 active or inactive locking bolts; and

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

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

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6 **NEW SECTION. Section 2. Codification instruction.** [Section 1] is intended to be codified as an
7 integral part of Title 15, chapter 30, part 23, and the provisions of Title 15, chapter 30, part 23, apply to [section
8 1].

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10 **NEW SECTION. Section 3. Applicability.** [This act] applies to tax years beginning after December 31,
11 2019.

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