

## 1 HOUSE BILL NO. 409

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  
6 FIREARM SAFE REQUIREMENTS; INCLUDING THE CREDIT IN THE LEGISLATURE'S TAX CREDIT  
7 REVIEW PROCESS; AMENDING SECTION 15-30-2303, MCA; AND PROVIDING AN APPLICABILITY DATE."  
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9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
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11 NEW SECTION. **Section 1. Credit for purchase of firearm safe -- purpose.** (1) There is a credit  
12 against the tax imposed by this chapter for the purchase of a firearm safe.

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

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

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

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

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

20 (ii) that has a locking system consisting of a mechanical or electronic combination lock that has at least  
21 10,000 possible combinations consisting of a minimum of three numbers, letters, or symbols. The lock must be  
22 protected by a case-hardened, drill-resistant steel plate or drill-resistant material of equivalent strength.

23 (iii) with boltwork that consists of a minimum of three locking steel bolts of at least 1/2-inch thickness  
24 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  
25 safe and that are operated by a separate handle and secured by the lock;

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

1 least two layers of a minimum of 12-gauge steel compound construction.

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

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

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

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11 **Section 2.** Section 15-30-2303, MCA, is amended to read:

12 **"15-30-2303. Tax credits subject to review by interim committee.** (1) The following tax credits  
13 must be reviewed during the biennium commencing July 1, 2019:

14 (a) the credit for income taxes imposed by foreign states or countries provided for in 15-30-2302;

15 (b) the credit for contractor's gross receipts provided for in 15-50-207;

16 (c) the credit for new or expanded manufacturing provided for in 15-31-124 through 15-31-127;

17 (d) the credit for installing an alternative energy system provided for in 15-32-201 through 15-32-203;

18 (e) the credit for energy-conserving expenditures provided for in 15-30-2319 and 15-32-109; and

19 (f) the credit for elderly homeowners and renters provided for in 15-30-2337 through 15-30-2341.

20 (2) The following tax credits must be reviewed during the biennium commencing July 1, 2021:

21 (a) the credit for commercial or net metering system investment provided for in Title 15, chapter 32,  
22 part 4;

23 (b) the credit for qualified elderly care expenses provided for in 15-30-2366;

24 (c) the credit for dependent care assistance and referral services provided for in 15-30-2373 and 15-  
25 31-131;

26 (d) the credit for contributions to a university or college foundation or endowment provided for in 15-  
27 30-2326, 15-31-135, and 15-31-136;

28 (e) the credit for donations to an educational improvement account provided for in 15-30-2334, 15-30-

1 3110, and 15-31-158; and

2 (f) the credit for donations to a student scholarship organization provided for in 15-30-2335, 15-30-  
3 3111, and 15-31-159.

4 (3) The following tax credits must be reviewed during the biennium commencing July 1, 2023:

5 (a) the credit for providing disability insurance for employees provided for in 15-30-2367 and 15-31-  
6 132;

7 (b) the credit for installation of a geothermal system provided for in 15-32-115;

8 (c) the credit for property to recycle or manufacture using recycled material provided for in Title 15,  
9 chapter 32, part 6;

10 (d) the credit for converting a motor vehicle to alternative fuel provided for in 15-30-2320 and 15-31-  
11 137;

12 (e) the credit for infrastructure use fees provided for in 17-6-316; and

13 (f) the credit for contributions to a qualified endowment provided for in 15-30-2327 through 15-30-  
14 2329, 15-31-161, and 15-31-162.

15 (4) The following tax credits must be reviewed during the biennium commencing July 1, 2025:

16 (a) the credit for preservation of historic buildings provided for in 15-30-2342 and 15-31-151;

17 (b) the credit for mineral or coal exploration provided for in Title 15, chapter 32, part 5;

18 (c) the credit for capital gains provided for in 15-30-2301;

19 (d) the credit for a new employee in an empowerment zone provided for in 15-30-2356 and 15-31-  
20 134;

21 (e) the credit for an oilseed crush facility provided for in 15-32-701; and

22 (f) the credit for unlocking state lands provided for in 15-30-2380.

23 (5) The following tax credits must be reviewed during the biennium commencing July 1, 2027:

24 (a) the biodiesel or biolubricant production facility credit provided for in 15-32-702;

25 (b) the biodiesel blending and storage credit provided for in 15-32-703;

26 (c) the adoption tax credit provided for in 15-30-2364;

27 (d) the credit for providing temporary emergency lodging provided for in 15-30-2381 and 15-31-171;

28 (e) the credit for hiring a registered apprentice or veteran apprentice provided for in 15-30-2357 and

1 15-31-173;

2 (f) the earned income tax credit provided for in 15-30-2318; ~~and~~

3 (g) the media production and postproduction credits provided for in 15-31-1007 and 15-31-1009; and

4 (h) the credit for purchase of a firearm safe provided for in [section 1].

5 (6) The revenue interim committee shall review the tax credits scheduled for review in the biennium of  
6 the next regular legislative session, including any individual or corporate income tax credits with an expiration or  
7 termination date that are not listed in this section, and make recommendations to the legislature about whether  
8 to eliminate or revise the credits. The legislature may extend the review dates by amending this section. The  
9 revenue interim committee shall review the credits using the following criteria:

10 (a) whether the credit changes taxpayer decisions, including whether the credit rewards decisions that  
11 may have been made regardless of the existence of the tax credit;

12 (b) to what extent the credit benefits some taxpayers at the expense of other taxpayers;

13 (c) whether the credit has out-of-state beneficiaries;

14 (d) the timing of costs and benefits of the credit and how long the credit is effective;

15 (e) any adverse impacts of the credit or its elimination and whether the benefits of continuance or  
16 elimination outweigh adverse impacts; and

17 (f) the extent to which benefits of the credit affect the larger economy."

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19 **NEW SECTION. Section 3. Codification instruction.** [Section 1] is intended to be codified as an  
20 integral part of Title 15, chapter 30, part 23, and the provisions of Title 15, chapter 30, part 23, apply to [section  
21 1].

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23 **NEW SECTION. Section 4. Applicability.** [This act] applies to tax years beginning after December  
24 31, 2021.

25 - END -