

The House Committee on Ways and Means offers the following substitute to HB 79:

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to provide for a tax credit for certain eligible expenses incurred for
3 firearm safe handling instructional courses and firearm secure storage devices; to provide for
4 an aggregate annual cap; to provide for definitions; to provide for terms and conditions; to
5 provide for credit preapproval by the department; to prohibit the creation of certain lists or
6 databases; to provide for rules and regulations; to provide for a short title; to provide for
7 automatic repeal; to provide for an effective date and applicability; to provide for related
8 matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 This Act shall be known and may be cited as the "Firearm Safe Handling and Secure Storage
12 Tax Credit Act."

13 **SECTION 2.**

14 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
15 is amended by adding a new Code section to read as follows:

H. B. 79 (SUB)

16 "48-7-29.11A.

17 (a) As used in this Code section, the term:

18 (1) 'Eligible expenses' means expenses incurred by an individual taxpayer during the
19 taxable year for the:

20 (A) Purchase of one or more firearm secure storage devices for his or her personal use
21 or donation; and

22 (B) Cost of a firearm safe handling instructional course.

23 (2) 'Firearm' means any handgun, shotgun, rifle, or other weapon that will be converted
24 or is designed to or may readily be converted to expel single or multiple projectiles by
25 action of an explosion of a combustible material.

26 (3) 'Firearm safe handling instructional course' means an in-person training of at least
27 two hours in duration that includes, but is not limited to, instruction on safe handling, use,
28 and storage of firearms.

29 (4) 'Firearm secure storage device' means any device originally manufactured to securely
30 store or disable a firearm and which may only be unlocked by means of a key, a
31 combination, a fingerprint or other biometric identifier, or other similar means. Such
32 term shall include, but shall not be limited to, gun safes, trigger locks, chamber locks, and
33 cable locks.

34 (b)(1) Under the terms and conditions of this Code section, an individual taxpayer shall
35 be allowed a credit against the tax imposed by Code Section 48-7-20 in the amount of
36 such taxpayer's eligible expenses or \$300.00, whichever is less.

37 (2) In no event shall the aggregate limit of tax credits allowed under this Code section
38 for any year exceed \$10 million.

39 (c)(1) The department shall develop a procedure to be followed in the preapproval of any
40 tax credit allowed pursuant to this Code section.

41 (2) An individual taxpayer seeking a tax credit pursuant to this Code section shall apply
42 to the department for preapproval of such tax credit. Such taxpayer shall specify the
43 taxable year for which he or she is seeking a tax credit.

44 (3) Individual taxpayers that properly apply for preapproval of such tax credit following
45 the procedure developed by the department shall be approved on a first-come, first served
46 basis until the aggregate limit for such tax credits is reached for that year.

47 (4) The department shall preapprove tax credits for each preapproval application within
48 30 days and in the received order of submitted applications. Such preapproved tax credits
49 shall be in the amount of \$300.00 for each preapproval application.

50 (5) In the event that an individual taxpayer applies for preapproval and the amount of tax
51 credits available for the taxable year are not sufficient to fully fund the tax credits
52 requested, the department shall deny such taxpayer's request and shall not accept any
53 additional preapproval applications from taxpayers for the taxable year.

54 (6) No individual taxpayer shall be preapproved for a tax credit pursuant to this Code
55 section more than once in the lifetime of the taxpayer; provided, however, that nothing
56 in this Code section shall be construed to prevent an individual taxpayer from applying
57 for preapproval more than once.

58 (d)(1) For a tax credit allowed pursuant to this Code section, an individual taxpayer shall
59 maintain receipts for purchases or costs relative to the eligible expenses for three years
60 following the submission of the taxpayer's tax return claiming such tax credit. Such
61 receipts shall be made available upon request for review by the commissioner.

62 (2) No individual taxpayer shall be allowed credits pursuant to this Code section which
63 exceed a total of \$300.00 in the lifetime of the taxpayer.

64 (e) In no event shall the total amount of any tax credit under this Code section for a taxable
65 year exceed the taxpayer's income tax liability. No unused tax credit shall be allowed to
66 be carried forward to apply to the taxpayer's succeeding years' tax liability. No such tax
67 credit shall be allowed the taxpayer against prior years' tax liability.

68 (f) No person shall create any list of names regarding persons who have applied for or
69 have been allowed a tax credit pursuant to this Code section except for purposes necessary
70 to the administration of such credit.

71 (g) The commissioner shall promulgate such rules and regulations as may be necessary for
72 the implementation and administration of the provisions of this Code section.

73 (h) This Code section shall stand repealed and reserved on December 31, 2031."

74 **SECTION 3.**

75 This Act shall become effective on January 1, 2026, and shall be applicable to taxable years
76 beginning on or after January 1, 2026.

77 **SECTION 4.**

78 All laws and parts of laws in conflict with this Act are repealed.