

The Senate Committee on Rules offered the following substitute to HB 79:

A BILL TO BE ENTITLED
AN ACT

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

12 **SECTION 2.**

13 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
14 amended by adding a new Code section to read as follows:

15 "48-7-29.11A.

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

17 (1) 'Eligible expenses' means expenses incurred by an individual taxpayer during the
18 taxable year for the cost of a firearm safe handling instructional course.

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

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

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

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

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

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

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

38 (4) The department shall preapprove tax credits for each preapproval application within
39 30 days and in the received order of submitted applications. Such preapproved tax credits
40 shall be in the amount of \$300.00 for each preapproval application.

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

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

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

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

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

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

59 **SECTION 3.**

60 This Act shall become effective on January 1, 2027, and shall be applicable to taxable years
61 beginning on or after such date.

62 **SECTION 4.**

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