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SENATE BILL NO. 531

INTRODUCED BY A. OLSEN, S. NOVAK, C. NEUMANN, W. CURDY, M. DUNWELL, J. ELLIS, J. MORIGEAU, S. WEBBER, J. WINDY BOY, E. BOLDMAN, P. FLOWERS, D. HAYMAN, S. MORIGEAU, C.

POPE

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING AN INDIVIDUAL INCOME TAX CREDIT FOR THE PURCHASE OF A FIREARM SAFE; PROVIDING THAT THE CREDIT IS REFUNDABLE; PROVIDING FIREARM SAFE REQUIREMENTS; AMENDING SECTION 15-30-2303, MCA; 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 -- purpose.** (1) There is a credit against the tax imposed by this chapter for the purchase of a firearm safe.

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

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

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

(a) 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

1 steel for a single-walled safe, or the sum of the steel walls must add up to at least one-tenth of an inch for safes
2 with two walls. Doors must be constructed of a minimum of one layer of 7-gauge steel plate reinforced
3 construction or at least two layers of a minimum of 12-gauge steel compound construction.

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

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

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

12

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

14 **"15-30-2303. Tax credits subject to review by interim committee.** (1) The following tax credits
15 must be reviewed during the biennium commencing July 1, 2021, and during each biennium commencing 8
16 years thereafter:

17 (a) the credit for donations to innovative educational programs provided for in 15-30-2334, 15-30-
18 3110, and 15-31-158;

19 (b) the credit for donations to a student scholarship organization provided for in 15-30-2335, 15-
20 30-3111, and 15-31-159; and

21 (c) the adoption tax credit provided for in 15-30-2321; and

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

23 (2) The following tax credits must be reviewed during the biennium commencing July 1, 2023, and
24 during each biennium commencing 8 years thereafter:

25 (a) the credit for infrastructure use fees provided for in 17-6-316;

26 (b) the credit for contributions to a qualified endowment provided for in 15-30-2327 through 15-30-
27 2329, 15-31-161, and 15-31-162;

28 (c) the credit for property to recycle or manufacture using recycled material provided for in Title 15,

1 chapter 32, part 6; and

2 (d) the credit for preservation of historic buildings provided for in 15-30-2342 and 15-31-151.

3 (3) The following tax credits must be reviewed during the biennium commencing July 1, 2025, and
4 during each biennium commencing 8 years thereafter:

5 (a) the residential property tax credit for the elderly provided for in 15-30-2337 through 15-30-
6 2341;

7 (b) the credit for unlocking state lands provided for in 15-30-2380;

8 (c) the job growth incentive tax credit provided for in 15-30-2361 and 15-31-175; and

9 (d) the credit for trades education and training provided for in 15-30-2359 and 15-31-174.

10 (4) The following tax credits must be reviewed during the biennium commencing July 1, 2027, and
11 during each biennium commencing 8 years thereafter:

12 (a) the credit for hiring a registered apprentice or veteran apprentice provided for in 15-30-2357
13 and 15-31-173;

14 (b) the earned income tax credit provided for in 15-30-2318;

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

16 and

17 (d) the credit for contractor's gross receipts provided for in 15-50-207.

18 (5) The revenue interim committee shall review the tax credits scheduled for review and make
19 recommendations in accordance with 5-11-210 at the conclusion of the full review to the legislature about
20 whether to eliminate or revise the credits. The committee shall also review any tax credit with an expiration date
21 or termination date that is not listed in this section in the biennium before the credit is scheduled to expire or
22 terminate.

23 (6) The revenue interim committee shall review the credits using the following criteria:

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

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

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

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

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

3 (f) the extent to which benefits of the credit affect the larger economy. (Subsection (3)(c)
4 terminates December 31, 2028--sec. 4, Ch. 391, L. 2023; subsection (3)(d) terminates December 31, 2028--
5 sec. 2, Ch. 576, L. 2023; subsection (1)(c) terminates December 31, 2031--sec. 6, Ch. 493, L. 2023.)"

6
7 **NEW SECTION. Section 3. Codification instruction.** [Section 1] is intended to be codified as an
8 integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to [section 1].

9
10 **NEW SECTION. Section 4. Applicability.** [This act] applies to income tax years beginning on or after
11 January 1, 2026.

12 - END -