

118TH CONGRESS  
2D SESSION

# H. R. 8877

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for certain gun safes.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2024

Ms. WILLIAMS of Georgia (for herself, Ms. SHERRILL, Mr. AMO, Mr. MOSKOWITZ, Ms. ADAMS, Ms. BROWNLEY, Mr. CARTER of Louisiana, Mr. CASTEN, Mrs. CHERFILUS-McCORMICK, Ms. CROCKETT, Mr. DELUZIO, Mr. FROST, Ms. GARCIA of Texas, Mr. GOLDMAN of New York, Mr. JACKSON of Illinois, Mr. JOHNSON of Georgia, Mr. KIM of New Jersey, Mr. MAGAZINER, Ms. MOORE of Wisconsin, Mr. NEGUSE, Mr. NICKEL, Mr. PHILLIPS, Ms. PORTER, Ms. SALINAS, Ms. STANSBURY, Ms. STEVENS, Mr. SWALWELL, Mr. THANEDAR, Mr. TORRES of New York, Mr. KRISHNAMOORTHY, Ms. LOFGREN, and Ms. ROSS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for certain gun safes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Storing All Firearms  
5 Effectively and Safely Act” or as the “SAFES Act”.

1 **SEC. 2. REFUNDABLE CREDIT FOR CERTAIN GUN SAFES.**

2 (a) IN GENERAL.—Subpart C of part IV of sub-  
3 chapter A of chapter 1 of the Internal Revenue Code of  
4 1986 is amended by adding at the end the following new  
5 section:

6 **“SEC. 36C. CREDIT FOR CERTAIN GUN SAFES.**

7 “(a) IN GENERAL.—In the case of an individual,  
8 there shall be allowed as a credit against the tax imposed  
9 by this subtitle for any taxable year an amount equal to  
10 90 percent of the aggregate amount paid or incurred by  
11 the taxpayer during the taxable year for—

12 “(1) in the case of any taxable year beginning  
13 before January 1, 2030, any gun safe, and

14 “(2) in the case of any taxable year beginning  
15 after December 31, 2029, any gun safe which is of  
16 a type which has been determined by the Secretary  
17 of Health and Human Services in the report made  
18 publicly available under section 3 of the SAFES Act  
19 to be highly effective in preventing unauthorized ac-  
20 cess.

21 “(b) LIMITATION.—The amount allowed as a credit  
22 under subsection (a) with respect to any taxpayer for any  
23 taxable year shall not exceed the excess (if any) of—

24 “(1) \$500 (\$1,000 in the case of a joint re-  
25 turn), over

1           “(2) the aggregate amount of credits allowed  
2           under this section with respect to such taxpayer dur-  
3           ing the 6 preceding taxable years.

4           “(c) GUN SAFE.—For purposes of this section—

5           “(1) IN GENERAL.—The term ‘gun safe’  
6           means—

7           “(A) any device that is designed and mar-  
8           keted for the principal purpose of denying un-  
9           authorized access to a firearm or ammunition,  
10          and

11          “(B) any safe, gun safe, gun case, lock  
12          box, or other device that is secured by a com-  
13          bination lock, key lock, or lock based on biomet-  
14          ric information which, once locked, is incapable  
15          of being opened without the combination, key,  
16          or biometric information, respectively.

17          “(2) EXCLUSION OF USED SAFES.—Such term  
18          shall not include any property unless the original use  
19          of such property begins with the taxpayer.

20          “(d) PROHIBITION ON COLLECTION OF INFORMA-  
21          TION REGARDING FIREARMS.—No taxpayer shall be re-  
22          quired, as a condition of the credit allowed under this sec-  
23          tion, to provide any information with respect to any fire-  
24          arms owned by the taxpayer.”.

25          (b) CONFORMING AMENDMENTS.—

1           (1) Section 6211(b)(4)(A) of the Internal Rev-  
2           enue Code of 1986 is amended by inserting “36C,”  
3           after “36B,”.

4           (2) Paragraph (2) of section 1324(b) of title  
5           31, United States Code, is amended by inserting  
6           “36C,” after “36B,”.

7           (3) The table of sections for subpart C of part  
8           IV of subchapter A of chapter 1 of the Internal Rev-  
9           enue Code of 1986 is amended by inserting after the  
10          item relating to section 36B the following new item:

“Sec. 36C. Credit for certain gun safes.”.

11          (c) **EFFECTIVE DATE.**—The amendments made by  
12          this section shall apply to taxable years beginning after  
13          December 31, 2024.

14          **SEC. 3. REPORT ON MOST EFFECTIVE GUN SAFES.**

15          Not later than the date which is 5 years after the  
16          date of the enactment of this Act, the Secretary of Health  
17          and Human Services shall make publicly available a report  
18          indicating which types of gun safes (as defined section  
19          36C(c) of the Internal Revenue Code of 1986) are highly  
20          effective in preventing unauthorized access.

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