

119TH CONGRESS  
1ST SESSION

# H. R. 4487

To make unlawful the sale of any firearm by a licensed manufacturer, licensed importer, or licensed dealer without a written notice promoting safe storage and a safe storage device, to create and disseminate best practices regarding safe firearm storage, to create a grant program for the distribution of safe storage devices, and to amend the Internal Revenue Code of 1986 to allow for a credit against tax for sales at retail of safe firearm storage devices, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2025

Mr. CARSON (for himself, Mr. JOHNSON of Georgia, Mr. KRISHNAMOORTHY, Mr. THANEDAR, Mrs. MCBATH, and Ms. KELLY of Illinois) introduced the following bill; which was referred to the Committee on the Judiciary, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To make unlawful the sale of any firearm by a licensed manufacturer, licensed importer, or licensed dealer without a written notice promoting safe storage and a safe storage device, to create and disseminate best practices regarding safe firearm storage, to create a grant program for the distribution of safe storage devices, and to amend the Internal Revenue Code of 1986 to allow for a credit against tax for sales at retail of safe firearm storage devices, and for other purposes.

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 “Gun Safety Incentive  
5 Act”.

6 **SEC. 2. BEST PRACTICES FOR SAFE FIREARM STORAGE.**

7       (a) ESTABLISHMENT.—

8           (1) IN GENERAL.—

9                   (A) Not later than 180 days after the en-  
10                   actment of this Act, the Attorney General shall  
11                   establish voluntary best practices relating to  
12                   safe firearm storage solely for the purpose of  
13                   public education.

14                   (B) The Attorney General shall give not  
15                   less than ninety days public notice, and shall af-  
16                   ford interested parties opportunity for hearing,  
17                   before establishing such best practices.

18           (2) REQUIREMENTS.—In establishing the best  
19           practices required under paragraph (1), the Attorney  
20           General shall outline such best practices for pre-  
21           venting firearm loss, theft, and other unauthorized  
22           access for the following locations:

23                   (A) Businesses.

24                   (B) Vehicles.

25                   (C) Private homes.

1 (D) Off-site storage facilities.

2 (E) Any other such place the Attorney  
3 General deems appropriate to provide such  
4 guidance.

5 (3) PUBLICATION.—Not later than 1 year after  
6 the enactment of this Act, the Attorney General  
7 shall publish, in print and on a public website, the  
8 best practices created pursuant to paragraph (1)  
9 and shall review such best practices and update  
10 them not less than annually.

11 **SEC. 3. PROMOTION OF SAFE FIREARM STORAGE.**

12 (a) IN GENERAL.—Section 923 of title 18, United  
13 States Code, is amended by adding at the end the fol-  
14 lowing:

15 “(m) Beginning on January 1, 2027, licensed manu-  
16 facturers and licensed importers that serialize not less  
17 than 250 firearms annually pursuant to subsection (i)  
18 shall provide a clear and conspicuous written notice with  
19 each manufactured or imported handgun, rifle, or shotgun  
20 that—

21 “(1) is attached or adhered to, or appears on  
22 or within any packaging of, each handgun, rifle, or  
23 shotgun; and

24 “(2) states ‘SAFE STORAGE SAVES LIVES’  
25 followed by the address of the public website estab-

1 lished by the Attorney General pursuant to section  
2 2 of the Kimberly Vaughan Firearm Safe Storage  
3 Act.”.

4 **SEC. 4. SAFE STORAGE DEVICES FOR ALL FIREARM SALES.**

5 (a) IN GENERAL.—Section 922(z) of title 18, United  
6 States Code, is amended by striking “handgun” each place  
7 it appears and inserting “handgun, rifle, or shotgun”.

8 (b) EFFECTIVE DATE.—This section and the amend-  
9 ments made by this section shall take effect on the date  
10 that is 180 days after the enactment of this Act.

11 **SEC. 5. SAFE FIREARM STORAGE GRANT PROGRAM.**

12 (a) IN GENERAL.—The Attorney General may award  
13 grants to States and Indian Tribes for the development,  
14 implementation, and evaluation of Safe Firearm Storage  
15 Assistance Programs.

16 (b) DEFINITIONS.—For purposes of this section:

17 (1) The term “safe firearm storage device”  
18 means a device that is—

19 (A) designed and marketed for the prin-  
20 cipal purpose of denying unauthorized access to,  
21 or rendering inoperable, a firearm or ammuni-  
22 tion; and

23 (B) secured by a combination lock, key  
24 lock, or lock based on biometric information  
25 which, once locked, is incapable of being opened

1 without the combination, key, or biometric in-  
2 formation, respectively.

3 (2) The term “Safe Firearm Storage Assistance  
4 Program” means a program—

5 (A) carried out by a unit of local govern-  
6 ment or an Indian tribe; and

7 (B) solely for the purpose of acquiring and  
8 distributing safe firearm storage devices to the  
9 public.

10 (c) APPLICATION REQUIREMENTS.—Each applicant  
11 for a grant under this section shall—

12 (1) submit to the Attorney General an applica-  
13 tion at such time, in such a manner, and containing  
14 such information as the Attorney General may re-  
15 quire; and

16 (2) to the extent practicable, identify State,  
17 local, Tribal, and private funds available to supple-  
18 ment the funds received under this section.

19 (d) REPORTING REQUIREMENT.—

20 (1) GRANTEE REPORT.—A recipient of a grant  
21 under this section shall submit to the Attorney Gen-  
22 eral an annual report, which includes the following  
23 information:

1 (A) The amount distributed to each Safe  
2 Firearm Storage Assistance Program in the ju-  
3 risdiction.

4 (B) The number of safe firearm storage  
5 devices distributed by each such Safe Firearm  
6 Storage Assistance Program.

7 A recipient of a grant under this section may not in-  
8 clude any personally identifying information of re-  
9 cipients of safe firearms storage devices pursuant to  
10 a Safe Firearm Storage Assistance Program that re-  
11 ceived funding pursuant to this section.

12 (2) ATTORNEY GENERAL REPORT.—Beginning  
13 13 months after the first grants are awarded under  
14 this section, and annually thereafter, the Attorney  
15 General shall submit to Congress a report, which  
16 shall include the following information:

17 (A) A list of grant recipients during the  
18 previous year, including the funds awarded, cu-  
19 mulatively and disaggregated by grantee.

20 (B) The information collected pursuant to  
21 subsection (d)(1).

22 (e) AUTHORIZATION OF APPROPRIATIONS.—There is  
23 authorized to be appropriated to the Attorney General to  
24 carry out this section \$10,000,000 for each of fiscal years  
25 2027 through 2035, to remain available until expended.

1 (f) USE OF FUNDS.—Funds awarded under this sec-  
2 tion shall be allocated as follows:

3 (1) Not less than 75 percent of the funds re-  
4 ceived by a grantee shall be used to create or to pro-  
5 vide resources for Safe Firearm Storage Assistance  
6 Programs in the jurisdiction.

7 (2) Not more than 25 percent of the funds re-  
8 ceived by a grantee may be made available to non-  
9 profit organizations to partner with units of local  
10 government to purchase and distribute safe firearm  
11 storage devices.

12 **SEC. 6. PREVENT FAMILY FIRE SAFE FIREARM STORAGE**  
13 **CREDIT.**

14 (a) IN GENERAL.—Subpart D of part IV of sub-  
15 chapter A of chapter 1 of the Internal Revenue Code of  
16 1986 is amended by adding at the end the following new  
17 section:

18 **“SEC. 45BB. SAFE FIREARM STORAGE CREDIT.**

19 “(a) ALLOWANCE OF CREDIT.—For purposes of sec-  
20 tion 38, the safe firearm storage credit determined under  
21 this section for the taxable year is an amount equal to  
22 10 percent of amounts received from the first retail sale  
23 of a safe firearm storage device for use within the United  
24 States.

25 “(b) LIMITATION.—

1           “(1) IN GENERAL.—The amount taken into ac-  
2           count under subsection (a) with respect to a safe  
3           firearm storage device shall not exceed \$400.

4           “(2) VALUE.—If, in connection with a sale of a  
5           safe firearm storage device, the transferee receives  
6           other property, the amount taken into account under  
7           subsection (a) shall be limited to the amount re-  
8           ceived solely with respect to the safe firearm storage  
9           device, which shall be determined based on the value  
10          of the safe firearm storage device relative to the  
11          value of such other property.

12          “(c) SAFE FIREARM STORAGE DEVICE.—For pur-  
13          poses of this section—

14                 “(1) IN GENERAL.—The term ‘safe firearm  
15                 storage device’ means a device that is—

16                         “(A) designed and marketed for the prin-  
17                         cipal purpose of denying unauthorized access to,  
18                         or rendering inoperable, a firearm or ammuni-  
19                         tion, and

20                         “(B) secured by a combination lock, key  
21                         lock, or lock based on biometric information  
22                         which, once locked, is incapable of being opened  
23                         without the combination, key, or biometric in-  
24                         formation, respectively.



1           “(2) EXCLUSION.—The term ‘safe firearm stor-  
2           age device’ does not include—

3                   “(A) any device which is incorporated to  
4                   any extent into the design of a firearm or of  
5                   ammunition, or

6                   “(B) any device that, as of the day of the  
7                   sale described in subsection (a), has been sub-  
8                   ject to a mandatory recall by the Consumer  
9                   Product Safety Commission.

10           “(3) FIREARM; AMMUNITION.—The terms ‘fire-  
11           arm’ and ‘ammunition’ have the meanings given  
12           such terms in section 921 of title 18, United States  
13           Code (without regard to all that follows ‘firearm si-  
14           lencer’ in paragraph (3) of such section).

15           “(d) TERMINATION.—This section shall not apply to  
16           sales after December 31, 2032.”.

17           (b) CREDIT MADE PART OF GENERAL BUSINESS.—  
18           Subsection (b) of section 38 of the Internal Revenue Code  
19           of 1986 is amended by striking “plus” at the end of para-  
20           graph (40), by striking the period at the end of paragraph  
21           (41) and inserting “, plus”, and by adding at the end the  
22           following new paragraph:

23                   “(42) the safe firearm storage credit deter-  
24                   mined under section 45BB.”.

1           (c) CLERICAL AMENDMENT.—The table of sections  
2 for subpart D of part IV of subchapter A of chapter 1  
3 of such Code is amended by adding at the end the fol-  
4 lowing new item:

“Sec. 45BB. Safe firearm storage credit.”.

5           (d) REPORT.—The Secretary of the Treasury shall  
6 make publicly available an annual report of the total  
7 amount of credit against tax determined under section  
8 45BB of such Code for taxable years ending in the pre-  
9 ceding calendar year, disaggregated by State.

10          (e) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 the date of the enactment of this Act.

13 **SEC. 7. SEVERABILITY.**

14          If any provision of this Act, or an amendment made  
15 by this Act, or the application of such provision to any  
16 person or circumstance, is held to be invalid, the remain-  
17 der of this Act, or an amendment made by this Act, or  
18 the application of such provision to other persons or cir-  
19 cumstances, shall not be affected.

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