

FIRST REGULAR SESSION

HOUSE BILL NO. 936

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HEIN.

1762H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for purchases of firearm safety equipment.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.770, to read as follows:

135.770. 1. As used in this section, the following terms mean:

(1) "Console or vehicle firearm safe", a safe approved by the department of public safety specifically for the storage of one or more firearms within a motor vehicle;

(2) "Firearm safe", a safe approved by the department of public safety specifically for the storage of one or more firearms and also includes a console or vehicle firearm safe;

(3) "Firearm safety device", a device approved for use by the department of public safety that, when installed on a firearm, is designed to prevent the firearm from being operated without first deactivating or removing the device. Examples of firearm safety devices include, but are not limited to, firearm trigger locks and any other locks or cables designed to prevent a firearm from being operated without first deactivating or removing such locks or cables;

(4) "Qualified amount", for a given tax year, the total amount that a taxpayer paid to ordinary retailers for firearm safes or firearm safety devices purchased for use and not for resale, including the sales tax levied and imposed under the laws of this state for the purchases of any firearm safes or firearm safety devices, up to five hundred dollars across all such purchases;

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in bold-face type in the above bill is proposed language.

18 **(5) "Tax liability", for a given tax year, the state income tax due by a taxpayer**
19 **under chapter 143, excluding withholding tax imposed under sections 143.191 to**
20 **143.265;**

21 **(6) "Taxpayer", any individual subject to the state income tax imposed under**
22 **chapter 143, excluding the withholding tax imposed under section 143.191 to 143.265.**

23 **2. For all tax years beginning on or after January 1, 2026, a taxpayer shall be**
24 **allowed to claim a tax credit against such taxpayer's tax liability in an amount equal to**
25 **the taxpayer's qualified amount, up to five hundred dollars, for all firearm safe or**
26 **firearm safety device purchases made in the same tax year for which the tax credit is**
27 **claimed. The amount of any tax credit claimed under this section shall not exceed the**
28 **amount of the taxpayer's tax liability.**

29 **3. The cumulative amount of tax credits allowed to all taxpayers under this**
30 **section shall not exceed five hundred thousand dollars per calendar year. If the amount**
31 **of tax credits claimed in a calendar year under this section exceeds five hundred**
32 **thousand dollars, tax credits shall be authorized based on the order in which they are**
33 **claimed.**

34 **4. No tax credit issued under this section shall be carried forward to a**
35 **subsequent tax year. No tax credit issued under this section shall be assigned,**
36 **transferred, or sold.**

37 **5. (1) The department of public safety and the department of revenue shall**
38 **jointly promulgate rules relating to the approval of firearm safes and firearm safety**
39 **devices for the purposes of this section. The department of revenue shall establish**
40 **procedures and promulgate any necessary rules for eligible taxpayers to apply for and**
41 **receive the tax credit authorized under this section. The department of revenue may**
42 **require taxpayers to submit copies of receipts for the purchases of firearm safes and**
43 **firearm safety devices.**

44 **(2) Any rule or portion of a rule, as that term is defined in section 536.010, that is**
45 **created under the authority delegated in this section shall become effective only if it**
46 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
47 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
48 **vested with the general assembly pursuant to chapter 536 to review, to delay the**
49 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**
50 **then the grant of rulemaking authority and any rule proposed or adopted after August**
51 **28, 2025, shall be invalid and void.**

52 **6. Under section 23.253 of the Missouri sunset act:**

53 **(1) The provisions of this section shall automatically sunset December thirty-first**
54 **six years after the effective date of this section unless reauthorized by an act of the**
55 **general assembly;**

56 **(2) If such provisions are reauthorized, the provisions of this section shall**
57 **automatically sunset December thirty-first twelve years after the effective date of the**
58 **reauthorization of such provisions;**

59 **(3) This section shall terminate on September first of the calendar year**
60 **immediately following the calendar year in which the provisions of this section are**
61 **sunset; and**

62 **(4) The provisions of this subsection shall not be construed to limit or in any way**
63 **impair a taxpayer's ability to redeem tax credits authorized on or before the date the**
64 **program authorized under this section expires.**

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