

General Assembly

Amendment

January Session, 2023

LCO No. 9571



Offered by:

SEN. SAMPSON, 16th Dist. SEN. BERTHEL, 32nd Dist.

To: Subst. House Bill No. 6667

File No. 841

Cal. No. 572

"AN ACT ADDRESSING GUN VIOLENCE."

Strike section 12 in its entirety and substitute the following in lieu thereof:

3 "Sec. 12. (NEW) (Effective July 1, 2023, and applicable to taxable years 4 commencing on or after January 1, 2023) There shall be allowed a credit 5 against the tax imposed under chapter 229 of the general statutes, other 6 than the liability imposed by section 12-707 of the general statutes, for 7 the purchase of a gun safe that (1) is specifically manufactured to store 8 firearms, (2) is constructed of steel or a material of equal or greater 9 strength, (3) has a combination or key lock listed by Underwriters 10 Laboratories, and (4) is for the personal, noncommercial use of the 11 taxpayer. Such credit shall not exceed five hundred dollars and shall be 12 claimed for the taxable year in which such safe was purchased. If the 13 amount of such credit exceeds the taxpayer's liability for the tax 14 imposed under chapter 229 of the general statutes, the excess shall not 15 be refundable."