

# HOUSE BILL NO. 2388

## 100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HICKS.

5320H.011

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits.

*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) "Firearm safe", a safe approved by the department of public safety specifically for the storage of one or more firearms;

(2) "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;

(3) "Qualified amount", for a given tax year, the total amount that a taxpayer paid in sales tax levied and imposed under the laws of this state for the purchases of any firearm safes or firearm safety devices;

(4) "Tax liability", for a given tax year, the state income tax due by a taxpayer under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

2. For all tax years beginning on or after January 1, 2021, a taxpayer shall be allowed to claim a tax credit against such taxpayer's tax liability in an amount up to such taxpayer's qualified amount; provided that, the amount of any tax credit claimed under this section shall not exceed the amount of the taxpayer's tax liability.

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.

19           **3. No tax credit issued under this section shall be carried forward to a subsequent**  
20 **tax year. No tax credit issued under this section shall be assigned, transferred, or sold.**

21           **4. (1) The department of public safety and the department of revenue shall jointly**  
22 **promulgate rules relating to the approval of firearm safes and firearm safety devices for**  
23 **the purposes of this section. The department of revenue shall establish procedures and**  
24 **promulgate any necessary rules for eligible taxpayers to apply for and receive the tax credit**  
25 **authorized under this section. The department of revenue may require taxpayers to submit**  
26 **copies of receipts confirming the amount of sales tax paid on the purchases of firearm safes**  
27 **and firearm safety devices.**

28           **(2) Any rule or portion of a rule, as that term is defined in section 536.010, that is**  
29 **created under the authority delegated in this section shall become effective only if it**  
30 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
31 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**  
32 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**  
33 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**  
34 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2020,**  
35 **shall be invalid and void.**

36           **5. Under section 23.253 of the Missouri sunset act:**

37           **(1) The provisions of this section shall automatically sunset six years after the**  
38 **effective date of this section unless reauthorized by an act of the general assembly;**

39           **(2) If such provisions are reauthorized, the provisions of this section shall**  
40 **automatically sunset twelve years after the effective date of the reauthorization of such**  
41 **provisions; and**

42           **(3) This section shall terminate on September first of the calendar year immediately**  
43 **following the calendar year in which the provisions of this section are sunset.**

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