

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2202

To amend the Internal Revenue Code of 1986 to provide for a nonrefundable tax credit against income tax for individuals who purchase a residential safe storage device for the safe storage of firearms.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2009

Mr. CARDOZA (for himself, Mr. SALAZAR, and Mr. SHULER) 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 for a nonrefundable tax credit against income tax for individuals who purchase a residential safe storage device for the safe storage of firearms.

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 “Child Safety and Home  
5       Security Act of 2009”.

1 **SEC. 2. CREDIT FOR RESIDENTIAL SAFE STORAGE DEVICE**  
2 **PURCHASES.**

3 (a) IN GENERAL.—Subpart A of part IV of sub-  
4 chapter A of chapter 1 of the Internal Revenue Code of  
5 1986 (relating to nonrefundable personal credits) is  
6 amended by inserting after section 25D the following new  
7 section:

8 **“SEC. 25E. PURCHASE OF A RESIDENTIAL SAFE STORAGE**  
9 **DEVICE.**

10 “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
11 dividual, there shall be allowed as a credit against the tax  
12 imposed by this chapter an amount equal to 50 percent  
13 of the amount paid by the taxpayer for the purchase or  
14 purchases of a residential safe storage device that is put  
15 into service by the taxpayer for the securing of firearms.

16 “(b) LIMITATIONS.—

17 “(1) MAXIMUM CREDIT.—The credit allowed  
18 under subsection (a) shall not exceed \$300 for each  
19 individual for a taxable year.

20 “(2) CARRYFORWARD OF UNUSED CREDIT.—

21 “(A) RULE FOR YEARS IN WHICH ALL  
22 PERSONAL CREDITS ALLOWED AGAINST REG-  
23 ULAR AND ALTERNATIVE MINIMUM TAX.—In  
24 the case of a taxable year to which section  
25 26(a)(2) applies, if the credit allowable under  
26 subsection (a) exceeds the limitation imposed by

1 section 26(a)(2) for such taxable year reduced  
2 by the sum of the credits allowable under this  
3 subpart (other than this section), such excess  
4 shall be carried to the succeeding taxable year  
5 and added to the credit allowable under sub-  
6 section (a) for such succeeding taxable year.

7 “(B) RULE FOR OTHER YEARS.—In the  
8 case of a taxable year to which section 26(a)(2)  
9 does not apply, if the credit allowable under  
10 subsection (a) exceeds the limitation imposed by  
11 section 26(a)(1) for such taxable year reduced  
12 by the sum of the credits allowable under this  
13 subpart (other than this section and sections  
14 23, 24, 25B, and 25D), such excess shall be  
15 carried to the succeeding taxable year and  
16 added to the credit allowable under subsection  
17 (a) for such succeeding taxable year.

18 “(C) LIMITATION.—No credit may be car-  
19 ried forward under this subsection to any tax-  
20 able year following the third taxable year after  
21 the taxable year in which the purchase or pur-  
22 chases are made. For purposes of the preceding  
23 sentence, credits shall be treated as used on a  
24 first-in first-out basis.

1           “(c) DEFINITION OF RESIDENTIAL SAFE STORAGE  
2 DEVICE.—The term ‘residential safe storage device’  
3 means a device or container not meant for display of fire-  
4 arms which is specifically designed to store or safeguard  
5 firearms from unauthorized access, and which must be un-  
6 locked by means of a key, combination, or other similar  
7 means.

8           “(d) STATUTORY CONSTRUCTION; EVIDENCE.—

9                   “(1) STATUTORY CONSTRUCTION.—Nothing in  
10 this section shall be construed—

11                           “(A) as creating a cause of action against  
12 any firearms dealer or any other person for any  
13 civil liability; or

14                           “(B) as establishing any standard of care.

15                   “(2) EVIDENCE.—Notwithstanding any other  
16 provision of law, evidence regarding the use or non-  
17 use by a taxpayer of the tax credit under this section  
18 shall not be admissible as evidence in any proceeding  
19 of any court, agency, board, or other entity for the  
20 purposes of establishing liability based on a civil ac-  
21 tion brought on any theory for harm caused by a  
22 product or by negligence, or for purposes of drawing  
23 an inference that the taxpayer owns a firearm.

24           “(e) USE OF INFORMATION.—No database identi-  
25 fying gun owners may be created using information from

1 tax returns on which the credit under this section is  
2 claimed.”.

3 (b) CLERICAL AMENDMENT.—The table of sections  
4 for subpart A of part IV of subchapter A of chapter 1  
5 of such Code is amended by inserting after the item relat-  
6 ing to section 25D the following new item:

“Sec. 25E. Purchase of a residential safe storage device.”.

7 (c) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2009.

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