

# HOUSE BILL No. 1347

---

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3.1-37.

**Synopsis:** Income tax credit for firearms safety expenses. Provides a state income tax credit for expenses incurred to receive qualified firearms instruction or to purchase a qualified firearms storage device. Provides that the tax credit is equal to the amount of the incurred expenses. Provides that the maximum amount allowed as a tax credit is \$300 for individuals filing single returns or \$600 for married couples filing joint returns. Provides that a tax credit may not exceed the taxpayer's state income tax liability. Provides that a taxpayer is not entitled to a carryover, carryback, or refund of any unused tax credit.

**Effective:** July 1, 2023.

---

---

**Lucas, Smaltz, Bartels, VanNatter**

---

---

January 17, 2023, read first time and referred to Committee on Ways and Means.

---

---



First Regular Session of the 123rd General Assembly (2023)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2022 Regular Session of the General Assembly.

## HOUSE BILL No. 1347

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-3.1-37 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2023]:  
4 **Chapter 37. Income Tax Credit for Firearms Safety Expenses**  
5 **Sec. 1. This chapter applies to taxable years beginning after**  
6 **December 31, 2023.**  
7 **Sec. 2. As used in this chapter, "firearms safety expenses" refers**  
8 **to the following:**  
9 (1) Tuition or any other fee paid by a taxpayer to receive  
10 qualified firearms instruction.  
11 (2) The purchase price of a qualified firearms storage device.  
12 **Sec. 3. As used in this chapter, "qualified firearms instruction"**  
13 **means a firearms safety course taught by an instructor certified to**  
14 **teach firearms safety by the National Rifle Association.**  
15 **Sec. 4. As used in this chapter, "qualified firearms storage**  
16 **device" refers to the following:**  
17 (1) A safe, lockbox, cabinet, or other container designed to



- 1 store firearms securely by restricting access to the firearms  
2 by a locking device.
- 3 (2) A locking device that, when installed on a firearm, is  
4 designed to prevent the firearm from being operated without  
5 first deactivating the device.
- 6 Sec. 5. As used in this chapter, "state income tax liability"  
7 means a taxpayer's adjusted gross income tax liability under  
8 IC 6-3.
- 9 Sec. 6. As used in this chapter, "taxpayer" means:  
10 (1) an individual filing a single return; or  
11 (2) a married couple filing a joint return.
- 12 Sec. 7. (a) Subject to subsections (b) and (c), a taxpayer is  
13 entitled to a credit against the taxpayer's state income tax liability  
14 in a taxable year equal to the total amount of firearms safety  
15 expenses incurred by the taxpayer in that taxable year.
- 16 (b) The maximum amount allowed as a credit under this section  
17 is:  
18 (1) three hundred dollars (\$300), in the case of an individual  
19 filing a single return; or  
20 (2) six hundred dollars (\$600), in the case of a married couple  
21 filing a joint return.
- 22 (c) A credit awarded under this chapter may not exceed the  
23 taxpayer's state income tax liability.
- 24 Sec. 8. To obtain a credit under this chapter, a taxpayer must  
25 claim the credit in the manner prescribed by the department. The  
26 taxpayer shall submit to the department proof of the taxpayer's  
27 firearms safety expenses and all information that the department  
28 determines is necessary for the calculation of the credit provided  
29 by this chapter.
- 30 Sec. 9. A taxpayer is not entitled to any carryover, carryback,  
31 or refund of any unused credit.

