

113TH CONGRESS
1ST SESSION

H. R. 1883

To amend the Internal Revenue Code of 1986 to provide for a deduction for the purchase of secure gun storage or safety device for the securing of firearms.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2013

Mr. CARTER (for himself and Mr. CUELLAR) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to provide for a deduction for the purchase of secure gun storage or safety device for the securing 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 “Secure Firearms Act
5 of 2013”.

1 **SEC. 2. DEDUCTION FOR SAFE STORAGE DEVICE FOR THE**
2 **SECURING OF FIREARMS.**

3 (a) IN GENERAL.—Part VII of subchapter B of chap-
4 ter I of the Internal Revenue Code of 1986 (relating to
5 additional itemized deductions for individuals) is amended
6 by redesignating section 224 as section 225 and by insert-
7 ing after section 223 the following new section:

8 **“SEC. 224. SECURE GUN STORAGE OR SAFETY DEVICE.**

9 “(a) IN GENERAL.—In the case of an individual,
10 there shall be allowed as a deduction for the taxable year
11 an amount equal to the amount paid by the taxpayer for
12 secure gun storage or safety devices that are placed into
13 service by the taxpayer during the taxable year for the
14 securing of firearms.

15 “(b) LIMITATION.—The amount allowed as a deduc-
16 tion under subsection (a) for any taxable year shall not
17 exceed \$1,200.

18 “(c) SECURE GUN STORAGE OR SAFETY DEVICE.—
19 For purposes of this section, the term ‘secure gun storage
20 or safety device’ means—

21 “(1) a device that, when installed on a firearm,
22 is designed to prevent the firearm from being oper-
23 ated without first deactivating the device, or

24 “(2) a safe, gun safe, gun case, lock box, or
25 other device that is designed to be or can be used
26 to store a firearm and that is designed to be un-

1 locked only by means of a key, a combination, or
2 other similar means.

3 “(d) USE OF INFORMATION.—No database identi-
4 fying gun owners may be created using information from
5 tax returns on which the deduction under this section is
6 claimed.

7 “(e) TERMINATION.—This section shall not apply to
8 any amount paid after December 31, 2014.”.

9 (b) CLERICAL AMENDMENT.—The table of sections
10 for part VII of subchapter B of chapter 1 of such Code
11 is amended by striking the item relating to section 224
12 and inserting the following:

“Sec. 224. Secure gun storage or safety device.
“Sec. 225. Cross reference.”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 December 31, 2012.

16 **SEC. 3. OFFSET.**

17 Section 524(e) of title 28, United States Code, is
18 amended by adding at the end the following:.

19 “(12) In each fiscal year, an amount equal to
20 the sum of all amounts allowed as a deduction under
21 section 224 of Internal Revenue Code of 1986 in the
22 prior taxable year shall be rescinded from the Fund

1 from the amounts deposited in the Fund in that fis-
2 cal year.”.

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