

119TH CONGRESS  
1ST SESSION

# H. R. 1272

To amend title 18, United States Code, to require a Federal firearms licensee to provide secure firearms storage information to a prospective firearm transferee, and to amend the Internal Revenue Code of 1986 to provide a gun safe credit, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2025

Ms. SHERRILL (for herself, Ms. WILLIAMS of Georgia, Ms. BROWNLEY, Ms. STEVENS, Ms. NORTON, and Mr. GOLDMAN of New York) introduced the following bill; which was referred to the Committee on the Judiciary, and in addition to the Committee on Ways and Means, 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

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## A BILL

To amend title 18, United States Code, to require a Federal firearms licensee to provide secure firearms storage information to a prospective firearm transferee, and to amend the Internal Revenue Code of 1986 to provide a gun safe credit, and for other purposes.

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 Storage Infor-  
5 mation Act of 2025”.

1 **SEC. 2. REQUIREMENT THAT A FEDERAL FIREARMS LI-**  
2 **CENSEE PROVIDE SECURE FIREARMS STOR-**  
3 **AGE INFORMATION TO A PROSPECTIVE FIRE-**  
4 **ARM TRANSFEREE.**

5 (a) IN GENERAL.—Section 922(z) of title 18, United  
6 States Code, is amended—

7 (1) in paragraph (1)—

8 (A) by striking “(1) IN GENERAL.—EX-  
9 cept” and inserting the following:

10 “(1) REQUIREMENT THAT DEVICE BE PRO-  
11 VIDED WITH HANDGUN.—

12 “(A) IN GENERAL.—Except”;

13 (B) by adding after and below the end the  
14 following:

15 “(B) REQUIREMENT TO PROVIDE SECURE  
16 STORAGE INFORMATION WITH ANY FIREARM.—

17 It shall be unlawful for any licensed importer,  
18 licensed manufacturer, or licensed dealer to sell,  
19 deliver, or transfer a firearm to any person  
20 other than a person licensed under this chapter,  
21 unless the transferee is provided with such in-  
22 formation about the secure storage of firearms  
23 as the Attorney General shall prescribe.”; and

24 (2) in paragraph (2), by striking “(1)” and in-  
25 serting “(1)(A)”.

1           (b) REGULATIONS.—Within 6 months after the date  
2 of the enactment of this Act, the Attorney General shall  
3 prescribe, by regulation, the secure firearms storage infor-  
4 mation required to be provided by a Federal firearms li-  
5 censee to a prospective firearm transferee, and ensure that  
6 the information includes—

7           (1) that firearms should be stored unloaded, out  
8 of the reach of children and other persons without  
9 authorized access, and separately from ammunition;

10          (2) that stored firearms should be secured with  
11 a locking device;

12          (3) a statement as to the importance of secure  
13 storage, including data on the risks of unsecured  
14 firearms and benefits of securely stored firearms in  
15 relation to firearm suicide, firearm homicide and as-  
16 sault, school firearm violence, unintentional shoot-  
17 ings, and theft; and

18          (4) guidance on the most secure types of de-  
19 vices, including the advantages of gun safes and lock  
20 boxes compared to trigger and cable locks.

1 **SEC. 3. REQUIREMENT THAT CERTAIN FEDERAL FIREARMS**  
2 **LICENSEES HAVE A VARIETY OF SECURE GUN**  
3 **STORAGE OR SAFETY DEVICES AVAILABLE**  
4 **FOR PURCHASE IN THEIR STORES.**

5 Section 923 of title 18, United States Code, is  
6 amended in each of subsections (d)(1)(G) and (e)—

7 (1) by striking “secure gun storage or safety  
8 devices” and inserting “a variety of secure gun stor-  
9 age or safety devices, including full-size gun safes,  
10 lock boxes and lockers, gun cases, or cable and trig-  
11 ger locks,”;

12 (2) by striking “a secure gun storage or safety  
13 device” and inserting “secure gun storage or safety  
14 devices”; and

15 (3) by striking “a device” and inserting “de-  
16 vices”.

17 **SEC. 4. EFFECTIVE DATE.**

18 The amendments made by sections 2 and 3 shall take  
19 effect on the date that is 6 months after the date of the  
20 enactment of this Act.

21 **SEC. 5. GUN SAFE CREDIT.**

22 (a) IN GENERAL.—Subpart A of part IV of sub-  
23 chapter A of chapter 1 of the Internal Revenue Code of  
24 1986 is amended by inserting before section 26 the fol-  
25 lowing new section:

1 **“SEC. 25F. GUN SAFE CREDIT.**

2       “(a) IN GENERAL.—In the case of an individual,  
3 there shall be allowed as a credit against the tax imposed  
4 by this chapter for the taxable year an amount equal to  
5 the amounts paid or incurred by the taxpayer for the tax-  
6 able year for the purchase of a qualified gun safe.

7       “(b) LIMITATION.—The credit allowed under this sec-  
8 tion with respect to any taxpayer for any taxable year shall  
9 not exceed the excess (if any) of \$500 over the aggregate  
10 credits allowed under this section with respect to such tax-  
11 payer for all prior taxable years.

12       “(c) QUALIFIED GUN SAFE.—For purposes of this  
13 section, the term ‘qualified gun safe’ means any safe, gun  
14 safe, gun case, lock box, or other device—

15               “(1) the original use of which commences with  
16 the taxpayer,

17               “(2) which is acquired by the taxpayer—

18                       “(A) to store one or more firearms, and

19                       “(B) not for resale,

20               “(3) which is designed, or can be used, for the  
21 secure and fully-contained storage of one or more  
22 firearms, and

23               “(4) which is designed to be unlocked only by  
24 authorized users by means of a key, a combination,  
25 biometric credentials, or other similar means.

1       “(d) REDUCTION IN BASIS.—For purposes of this  
2 subtitle, the basis of any property for which a credit is  
3 allowable under subsection (a) shall be reduced by the  
4 amount of such credit so allowed.

5       “(e) NO DOUBLE BENEFIT.—The amount of any de-  
6 duction allowable under this chapter with respect to a  
7 property for which a credit is allowable under subsection  
8 (a) shall be reduced by the amount of such credit so al-  
9 lowed.”.

10       (b) CONFORMING AMENDMENT.—Section 1016(a) of  
11 such Code is amended by striking “and” at the end of  
12 paragraph (37), by striking the period at the end of para-  
13 graph (38) and inserting “, and”, and by adding at the  
14 end the following new paragraph:

15               “(39) to the extent provided in section  
16       25F(d).”.

17       (c) CLERICAL AMENDMENT.—The table of sections  
18 for subpart A of part IV of subchapter A of chapter 1  
19 of such Code is amended by inserting before the item re-  
20 lating to section 26 the following new item:

“Sec. 25F. Gun safe credit.”.

21       (d) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 the date of the enactment of this Act.

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