

119TH CONGRESS
1ST SESSION

H. R. 169

To amend the Internal Revenue Code of 1986 to allow for a credit against tax for sales at retail of safe firearm storage devices.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2025

Mr. LEVIN (for himself, Mr. LAWLER, Mr. BOYLE of Pennsylvania, and Mrs. KIM) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow for a credit against tax for sales at retail of safe firearm storage devices.

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 “Prevent Family Fire
5 Act of 2025”.

6 **SEC. 2. SAFE FIREARM STORAGE CREDIT.**

7 (a) IN GENERAL.—Subpart D of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
2 section:

3 **“SEC. 45BB. SAFE FIREARM STORAGE CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—For purposes of sec-
5 tion 38, the safe firearm storage credit determined under
6 this section for the taxable year is an amount equal to
7 10 percent of amounts received from the first retail sale
8 of each safe firearm storage device sold by the taxpayer
9 for use within the United States during the taxable year.

10 “(b) LIMITATIONS.—

11 “(1) \$400 PER DEVICE.—The amounts received
12 from a first retail sale that are taken into account
13 under subsection (a) with respect to a safe firearm
14 storage device shall not exceed \$400 per device.

15 “(2) FAIR MARKET VALUE.—The amount taken
16 into account under subsection (a) shall not include
17 amounts in excess of the fair market value of such
18 safe firearm storage device.

19 “(c) DEFINITIONS AND SPECIAL RULES.—For pur-
20 poses of this section—

21 “(1) DETERMINATION OF PRICE.—In deter-
22 mining price, there shall be excluded, if stated as a
23 separate charge, the amount of any retail sales tax
24 imposed by any State or political subdivision thereof

1 or the District of Columbia, whether the liability for
2 such tax is imposed on the vendor or vendee.

3 “(2) FIRST RETAIL SALE.—The term ‘first re-
4 tail sale’ means the first sale, for a purpose other
5 than for resale or leasing in a long-term lease, after
6 production, manufacture, or importation.

7 “(3) SAFE FIREARM STORAGE DEVICE.—

8 “(A) IN GENERAL.—The term ‘safe fire-
9 arm storage device’ means a device that is—

10 “(i) designed and marketed for the
11 principal purpose of denying unauthorized
12 access to, or rendering inoperable, a fire-
13 arm or ammunition, and

14 “(ii) secured by a combination lock,
15 key lock, or lock based on biometric infor-
16 mation which—

17 “(I) is integrated into the design
18 of the device, and

19 “(II) once locked, is incapable of
20 being opened without the combination,
21 key, or biometric information, respec-
22 tively.

23 “(B) EXCLUSION.—The term ‘safe firearm
24 storage device’ does not include—

1 “(i) any device which is incorporated
2 to any extent into the design of a firearm
3 or of ammunition, or

4 “(ii) any device that, as of the date of
5 the sale described in subsection (a), has
6 been subject to a mandatory recall by the
7 Consumer Product Safety Commission.

8 “(C) FIREARM; AMMUNITION.—The terms
9 ‘firearm’ and ‘ammunition’ have the meanings
10 given such terms in section 921 of title 18,
11 United States Code (without regard to all that
12 follows ‘firearm silencer’ in paragraph (3) of
13 such section).

14 “(d) RECAPTURE.—

15 “(1) IN GENERAL.—The Secretary shall, by
16 regulations, provide for recapturing the benefit of
17 any credit allowable under subsection (a) if such
18 credit is improperly or excessively claimed.

19 “(2) DOCUMENTATION.—The Secretary may re-
20 quire such information or registration as the Sec-
21 retary deems necessary for purposes of recapture
22 under paragraph (1).

23 “(e) TERMINATION.—This section shall not apply to
24 sales after December 31, 2032.”.

1 (b) CREDIT MADE PART OF GENERAL BUSINESS
2 CREDIT.—Subsection (b) of section 38 of the Internal
3 Revenue Code of 1986 is amended by striking “plus” at
4 the end of paragraph (40), by striking the period at the
5 end of paragraph (41) and inserting “, plus”, and by add-
6 ing at the end the following new paragraph:

7 “(42) the safe firearm storage credit deter-
8 mined under section 45BB(a).”.

9 (c) CREDIT ALLOWED AGAINST AMT.—Section
10 38(c)(4)(B) of such Code is amended by redesignating
11 clauses (x) through (xii) as clauses (xi) through (xiii), re-
12 spectively, and by inserting after clause (ix) the following
13 new clause:

14 “(x) the credit determined under sec-
15 tion 45BB,”.

16 (d) CLERICAL AMENDMENT.—The table of sections
17 for subpart D of part IV of subchapter A of chapter 1
18 of such Code is amended by adding at the end the fol-
19 lowing new item:

“Sec. 45BB. Safe firearm storage credit.”.

20 (e) REPORT.—The Secretary of the Treasury shall
21 make publicly available an annual report of the credits
22 against tax allowed by reason of section 45BB (as added
23 by this section), disaggregated by State.

1 (f) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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