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(Original Signature of Member)

116TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

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

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IN THE HOUSE OF REPRESENTATIVES

Mr. LEVIN of California introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**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 2019”.

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. 45T. 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 a safe firearm storage device for use within the United  
9 States.

10 “(b) LIMITATION.—

11 “(1) IN GENERAL.—The amount taken into ac-  
12 count under subsection (a) with respect to a safe  
13 firearm storage device shall not exceed \$400.

14 “(2) VALUE.—If, in connection with a sale of a  
15 safe firearm storage device, the transferee receives  
16 other property, the amount taken into account under  
17 subsection (a) shall be limited to the amount re-  
18 ceived solely with respect to the safe firearm storage  
19 device, which shall be determined based on the value  
20 of the safe firearm storage device relative to the  
21 value of such other property

22 “(c) SAFE FIREARM STORAGE DEVICE.—For pur-  
23 poses of this section—

24 “(1) IN GENERAL.—The term ‘safe firearm  
25 storage device’ means a device that is—

1           “(A) designed and marketed for the prin-  
2           cipal purpose of denying unauthorized access to,  
3           or rendering inoperable, a firearm or ammuni-  
4           tion, and

5           “(B) secured by a combination lock, key  
6           lock, or lock based on biometric information  
7           which, once locked, is incapable of being opened  
8           without the combination, key, or biometric in-  
9           formation, respectively.

10          “(2) EXCLUSION.—The term ‘safe firearm stor-  
11          age device’ does not include—

12           “(A) any device which is incorporated to  
13           any extent into the design of a firearm or of  
14           ammunition, or

15           “(B) any device that, as of the day of the  
16           sale described in subsection (a), has been sub-  
17           ject to a mandatory recall by the Consumer  
18           Product Safety Commission.

19          “(3) FIREARM; AMMUNITION.—The terms ‘fire-  
20          arm’ and ‘ammunition’ have the meanings given  
21          such terms in section 921 of title 18, United State  
22          Code (without regard to all that follows ‘firearm si-  
23          lencer ’ in paragraph (3) of such section).

24          “(d) TERMINATION.—This section shall not apply to  
25          sales after December 31, 2026.”.

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 (31), by striking the period at the  
5 end of paragraph (32) and inserting “, plus”, and by add-  
6 ing at the end the following new paragraph:

7           “(33) the safe firearm storage credit deter-  
8 mined under section 45T.”.

9           (c) CLERICAL AMENDMENT.—The table of sections  
10 for subpart D of part IV of subchapter A of chapter 1  
11 of such Code is amended by adding at the end the fol-  
12 lowing new item:

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

13           (d) REPORT.—The Secretary of the Treasury shall  
14 make publically available an annual report of the credits  
15 against tax allowed by reason of section 45T,  
16 disaggregated by State.

17           (e) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to taxable years beginning after  
19 the date of the enactment of this Act.