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DIGEST

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HB 211 Original

2025 Regular Session

Mandie Landry

**Abstract:** Removes requirement that a dealer be federally licensed for purposes of the firearm safety device purchase qualifying for an income tax credit.

Present law establishes an income tax credit for purchases, through eligible transactions, of firearm safety devices. The amount of the credit equals the cost a taxpayer incurs in the purchase of one or more firearm safety devices in an eligible transaction or \$500, whichever is less.

Present law defines a "firearm safety device" as a safe, gun safe, gun case, lock box, or other device that is designed to be or can be used to store a firearm and that is designed to be unlocked only by means of a key, a combination, or other similar means.

Proposed law retains present law.

Present law defines an "eligible transaction" as a transaction, other than one that includes the purchase of a firearm, in which a taxpayer purchases one or more firearm safety devices from a federally licensed dealer.

Proposed law changes present law to define an "eligible transaction" as a La. sales transaction, other than one that includes the purchase of a firearm, in which a taxpayer purchases one or more firearm safety devices from a dealer that is required to collect sales and use tax on the sale of the firearm safety device.

Proposed law applies to taxable periods beginning on or after Jan. 1, 2025.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:297.24(A)(1))