

**HOUSE . . . . . No. 2814**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Carlos González*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to smart gun technology tax incentive program.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carlos González</i>	<i>10th Hampden</i>	<i>1/19/2023</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>	<i>1/20/2023</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>1/25/2023</i>
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	<i>1/25/2023</i>

**HOUSE . . . . . No. 2814**

By Representative González of Springfield, a petition (accompanied by bill, House, No. 2814) of Carlos González and others for legislation to create a commission (including members of the General Court) to review and approve claims for a smart gun technology tax incentive program. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

An Act relative to smart gun technology tax incentive program.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Section 121 of said chapter 140, as so appearing, is hereby amended by  
2 inserting after the definition of “trigger” the following two definitions:-

3 “smart gun”, is a firearm that can detect its authorized user(s) through identifying  
4 biometric technology (including fingerprints, facial recognition, etc.), blue tooth, or other  
5 technology-based identifying information. Additionally, the firearm’s safety mechanism,  
6 precluding the firearm from being fired, will be engaged unless the firearm has identified an  
7 authorized user.

8 “smart gun technology”, is any technological advancement that seeks to preclude  
9 someone from arming or firing a firearm except for authorized users.

10 SECTION 2. (a) Notwithstanding any special or general law to the contrary, there shall  
11 be a commission to review and approve claims for the smart gun technology tax incentive

12 program established under the Department of Revenue. The commission shall consist of 13  
13 members: 1 of whom shall be the commissioner of the Department of Revenue or their  
14 designees, who shall serve as chair; 1 of whom shall be the director of the Executive Office of  
15 Public Safety and Security or a designee; 2 of whom shall be the chairs of the Joint Committee  
16 on Public Safety and Homeland Security of their designees; 1 of whom shall be the Attorney  
17 General or a designee; and 8 of whom shall be appointed by the Governor or their designees.

18 (b) The commission shall evaluate filed claims by corporations seeking the tax incentive:  
19 (i) the amount of investment made by the corporation into the research and development of smart  
20 guns or smart gun technology; (ii) the amount of investments made in the form of hiring  
21 personnel in furtherance of manufacturing or research and development ; (iii) proposed standards  
22 for admission to the judiciary, including, but not limited to, age, education, community of origin,  
23 psychological and mental health; and (iv) any other information the commission deems relevant.

24 SECTION 3. Chapter 63 of the General Laws is hereby amended by adding after section  
25 38JJ the following 2 sections:-

26 Section 38NN. (a)(1) A corporation subject to tax under this chapter, to the extent  
27 authorized by the smart gun tax incentive program established in subsection (d) of section 8A of  
28 chapter 23J, may be allowed a refundable jobs credit against the tax liability imposed under this  
29 chapter in an amount equal to that of the investments the corporation has made in research and  
30 development, manufacturing, or new employee hiring in furtherance of research and  
31 development of smart gun technology.

32 (2) A corporation taking a credit under this section shall commit to the creation of a  
33 minimum of 50 net new permanent full-time employees in the commonwealth for each year tax  
34 credit is claimed.

35 (3) A credit allowed under this section shall reduce the liability of the corporation under  
36 this chapter for the taxable year. If a credit claimed under this section by a corporation exceeds  
37 the corporation's liability as otherwise determined under this chapter for the taxable year, 90  
38 percent of such excess credit, to the extent authorized by the smart gun tax incentive program,  
39 shall be refundable to the corporation. Excess credit amounts shall not be carried forward to  
40 other taxable years.

41 (4) The department shall issue the refundable portion of the jobs credit without further  
42 appropriation and in accordance with the cumulative amount, including the current year costs of  
43 incentives allowed in previous years, which shall not exceed \$5,000,000 annually.

44 SECTION 4. Section 10 of Chapter 269 is hereby amended by adding after the word  
45 "shotgun" in subsection (o), the following:-

46 (p) Whoever, within this Commonwealth, produces for sale, delivers or causes to be  
47 delivered, orders for delivery, sells or offers for sale, or fails to keep records regarding any  
48 firearm, rifle, or shotgun, that is not consistent with the definition of a "smart gun" as defined in  
49 Section 121 of Chapter 140 of the general laws, shall be punished by imprisonment in the state  
50 prison for a term of years provided that any sentence imposed under the provisions of this  
51 paragraph shall be subject to the minimum requirements of paragraph (a).

52 SECTION 5. Upon passage of this act, SECTIONS 1 through 3 shall take immediate  
53 effect and Section 4 shall take effect on January 1, 2030.