

Firearm Safety Incentives
2025 GENERAL SESSION
STATE OF UTAH

Chief Sponsor: Matt MacPherson

LONG TITLE

General Description:

This bill establishes an income tax credit for the purchase of a firearm safety device.

Highlighted Provisions:

This bill:

- defines terms;
- enacts a nonrefundable income tax credit for the purchase of a firearm safety device

within a certain period of time;

- prohibits a taxpayer from claiming the tax credit more than once and limits the tax credit to one per household; and

- provides for a sunset review of the tax credit.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill has retrospective operation.

Utah Code Sections Affected:

AMENDS:

63I-1-259 (Effective 05/07/25), as last amended by Laws of Utah 2024, Third Special Session, Chapter 5

ENACTS:

59-10-1048 (Effective 05/07/25) (Retrospective 01/01/25), Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-10-1048** is enacted to read:

59-10-1048 (Effective 05/07/25) (Retrospective 01/01/25). Nonrefundable tax credit for purchase of firearm safety device.

(1) As used in this section:

(a) "Eligible claimant" means an individual who purchases a firearm safety device on or

- 32 after January 1, 2025, and before January 1, 2028.
- 33 (b) "Firearm" means the same as that term is defined in Section 76-10-501.
- 34 (c)(i) "Firearm safety device" means equipment designed to prevent the unauthorized
35 access to, or operation or discharge of, a firearm.
- 36 (ii) "Firearm safety device" includes:
- 37 (A) a device that, when installed on a firearm, is designed to prevent the firearm
38 from being operated without first deactivating the device; or
- 39 (B) a firearm safe, gun case, lock box, or other device designed for the purpose of
40 storing a firearm and equipped with a locking device that, when locked,
41 prevents unauthorized access to the firearm.
- 42 (2) An eligible claimant may claim a nonrefundable tax credit under this section in an
43 amount equal to the lesser of:
- 44 (a) the purchase price of the firearm safety device; or
45 (b) \$50.
- 46 (3) An eligible claimant shall claim the tax credit described in Subsection (2) for the taxable
47 year in which the firearm safety device is purchased.
- 48 (4) An eligible claimant may not:
- 49 (a) claim more than one tax credit under this section;
- 50 (b) carry forward or carry back the amount of the tax credit that exceeds the eligible
51 claimant's tax liability; or
- 52 (c) claim a tax credit under this section if the eligible claimant is married and the eligible
53 claimant's spouse claimed a tax credit under this section on a return filed under this
54 chapter.

55 Section 2. Section **63I-1-259** is amended to read:

56 **63I-1-259 (Effective 05/07/25). Repeal dates: Title 59.**

- 57 (1) Subsection 59-1-403(4)(aa), regarding a requirement for the State Tax Commission to
58 inform the Department of Workforce Services whether an individual claimed a federal
59 earned income tax credit, is repealed July 1, 2029.
- 60 (2) Section 59-7-618.1, Tax credit related to alternative fuel heavy duty vehicles, is
61 repealed July 1, 2029.
- 62 (3) Section 59-9-102.5, Offset for occupational health and safety related donations, is
63 repealed December 31, 2030.
- 64 (4) Section 59-10-1033.1, Tax credit related to alternative fuel heavy duty vehicles, is
65 repealed July 1, 2029.

66 (5) Section 59-10-1048, Nonrefundable tax credit for purchase of firearm safety device, is
67 repealed July 1, 2028.

68 Section 3. **Effective Date.**

69 This bill takes effect on May 7, 2025.

70 Section 4. **Retrospective operation.**

71 Section 59-10-1048 has retrospective operation to January 1, 2025.