

House Bill 2291

Sponsored by Representative WITT; Representatives GOMBERG, PILUSO, POWER, WILDE (Pre-session filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Establishes tax credit against personal income taxes for purchase of qualifying gun safes or locking mechanisms.

Applies to tax years beginning on or after January 1, 2020, and before January 1, 2026.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to a tax credit for gun safes; and prescribing an effective date.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2019 Act is added to and made a part of ORS chapter 315.**

5 **SECTION 2. (1) As used in this section:**

6 (a) **"Locking mechanism" means a trigger lock or cable lock that prevents the discharge**
7 **of a firearm.**

8 (b)(A) **"Qualifying gun safe" means a gun safe, or handgun vault, that is commercially**
9 **available and that is made from steel and secured with a digital or dial combination locking**
10 **mechanism.**

11 (B) **"Qualifying gun safe" does not include a glass-faced cabinet.**

12 (2) **A credit against taxes otherwise imposed under ORS chapter 316 shall be allowed for**
13 **the purchase of one or more qualifying gun safes or locking mechanisms during the tax year.**

14 (3) **The amount of the credit allowed under this section shall equal the least of:**

15 (a) **The total purchase price of all qualifying gun safes and locking mechanisms purchased**
16 **by the taxpayer in the tax year;**

17 (b) **If reported on a joint return, \$100; or**

18 (c) **\$50 on all other types of return.**

19 (4) **The credit allowed under this section may not exceed the tax liability of the taxpayer.**

20 (5) **The credit allowed under this section shall be claimed on a form prescribed by the**
21 **Department of Revenue that contains the information required by the department.**

22 (6) **In the case of a credit allowed under this section:**

23 (a) **A nonresident shall be allowed the credit in the proportion provided in ORS 316.117.**

24 (b) **If a change in the status of the taxpayer from resident to nonresident or from non-**
25 **resident to resident occurs, the credit shall be determined in a manner consistent with ORS**
26 **316.117.**

27 (c) **If a change in the taxable year of the taxpayer occurs as described in ORS 314.085,**
28 **or if the department terminates the taxpayer's taxable year under ORS 314.440, the credit**
29 **shall be prorated or computed in a manner consistent with ORS 314.085.**

30 **SECTION 3. Section 2 of this 2019 Act applies to tax years beginning on or after January**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 1, 2020, and before January 1, 2026.

2 SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019
3 regular session of the Eightieth Legislative Assembly adjourns sine die.

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