



General Assembly

Amendment

January Session, 2013

LCO No. 5475

SB0116005475SR0

Offered by:
SEN. KANE, 32nd Dist.

To: Senate Bill No. 1160

File No.

Cal. No.

"AN ACT CONCERNING GUN VIOLENCE PREVENTION AND CHILDREN'S SAFETY."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective July 1, 2013, and applicable to taxable years*
4 *commencing on or after January 1, 2013*) (a) For the purposes of this
5 section, "resident of this state" has the meaning provided in section 12-
6 701 of the general statutes, "part-time resident of this state" has the
7 meaning provided in section 12-701 of the general statutes, and
8 "securely locked box or other container suitable to store or keep a
9 firearm" means a securely locked box or other container that is suitable
10 to store or keep a firearm on premises under a person's control in
11 accordance with the requirements set forth in section 29-37i of the
12 general statutes, as amended by this act.

13 (b) Any resident of this state or part-time resident of this state shall
14 be allowed a credit in determining the amount of tax liability under
15 chapter 229 of the general statutes equal to the amount of expenses

16 paid or incurred by such taxpayer to purchase a securely locked box or
17 other container suitable to store or keep a firearm. Such credit may
18 only be used to reduce such resident's tax liability for the year for
19 which such credit is applicable and shall not be used to reduce such
20 tax liability to less than zero. The amount of tax due pursuant to
21 sections 12-705 and 12-722 of the general statutes shall be calculated
22 without regard to such credit."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>July 1, 2013, and applicable to taxable years commencing on or after January 1, 2013</i>	New section