General Assembly

Amendment

January Session, 2019

LCO No. 9148

Offered by:
SEN. SAMPSON, 16th Dist.

To: Subst. House Bill No. 7223 File No. 871 Cal. No. 476

"AN ACT CONCERNING THE STORAGE OF A PISTOL OR REVOLVER IN A MOTOR VEHICLE."

1 Strike everything after the enacting clause and substitute the following in lieu thereof:

"Section 1. (NEW) (Effective July 1, 2019, and applicable to taxable years commencing on or after January 1, 2019) There shall be allowed a credit against the tax imposed under chapter 229 of the general statutes, other than the liability imposed by section 12-707 of the general statutes, for the purchase of a gun safe that (1) is specifically manufactured to store firearms, (2) is constructed of steel or a material of equal or greater strength, (3) has a combination or key lock listed by Underwriters Laboratories, and (4) is for the personal, noncommercial use of the taxpayer. Such credit shall not exceed one hundred fifty dollars and shall be claimed for the taxable year in which such safe was purchased. If the amount of such credit exceeds the taxpayer's liability for the tax imposed under chapter 229 of the general statutes, the excess shall not be refundable."
This act shall take effect as follows and shall amend the following sections:

<table>
<thead>
<tr>
<th>Section 1</th>
<th>July 1, 2019, and applicable to taxable years commencing on or after January 1, 2019</th>
<th>New section</th>
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