



Rep. Maura Hirschauer

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10400HB1790ham001

LRB104 09961 HLH 23287 a

1 AMENDMENT TO HOUSE BILL 1790

2 AMENDMENT NO. _____. Amend House Bill 1790 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 adding Section 246 as follows:

6 (35 ILCS 5/246 new)

7 Sec. 246. Firearm safety device tax credit.

8 (a) As used in this Section:

9 "Eligible transaction" means a transaction in which a
10 taxpayer purchases one or more firearm safety devices from a
11 dealer that is federally licensed pursuant to 18 U.S.C. 923 or
12 from an Illinois-based retailer, regardless of whether that
13 Illinois-based retailer is federally licensed pursuant to 18
14 U.S.C. 923.

15 "Firearm" means any handgun, shotgun, rifle, or other
16 firearm that will, is designed to, or may be readily converted

1 to expel single or multiple projectiles by action of an
2 explosion of a combustible material.

3 "Firearm safety device" means a safe, gun safe, gun case,
4 lock box, or other device that is designed to be or can be used
5 to store a firearm and that is designed to be unlocked only by
6 means of a key, a combination, or other similar means.

7 "Illinois-based retailer" means a retailer that possesses
8 a valid certificate of registration or sub-registration issued
9 by the Department under the Retailers' Occupation Tax Act.

10 (b) For taxable years that begin on or after January 1,
11 2026 and begin before January 1, 2031, a taxpayer who
12 purchases one or more firearm safety devices in an eligible
13 transaction during the taxable year may apply to the
14 Department for a nonrefundable credit against the tax imposed
15 by subsections (a) and (b) of Section 201. The credit shall be
16 in the amount of the cost incurred by the taxpayer for the
17 purchase of the firearm safety device but not to exceed \$300
18 per taxpayer in any taxable year. A taxpayer shall be allowed
19 only one credit under this Section per taxable year. The
20 taxpayer shall apply to the Department in the form and manner
21 required by the Department. The aggregate amount of credits
22 allowable under this Section shall not exceed \$5,000,000 in
23 any taxable year. Credits shall be allocated by the Department
24 on a first-come, first-served basis.

25 (c) In no event shall a credit under this Section reduce
26 the taxpayer's liability to less than zero. If the amount of

1 the credit exceeds the tax liability for the year, the excess
2 may be carried forward and applied to the tax liability of the
3 5 taxable years following the excess credit year. The tax
4 credit shall be applied to the earliest year for which there is
5 a tax liability. If there are credits for more than one year
6 that are available to offset a liability, the earlier credit
7 shall be applied first.

8 (d) The Department shall adopt rules for the
9 administration and implementation of the credit under this
10 Section.

11 Section 99. Effective date. This Act takes effect upon
12 becoming law.".