



Rep. Maura Hirschauer

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10400HB1790ham002

LRB104 09961 HLH 35707 a

1 AMENDMENT TO HOUSE BILL 1790

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

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

7 (35 ILCS 5/246 new)

8 Sec. 246. Firearm safety device pilot program tax credit.

9 (a) As used in this Section:

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

16 "Firearm" means any handgun, shotgun, rifle, or other

1 firearm that will, is designed to, or may be readily converted
2 to expel single or multiple projectiles by action of an
3 explosion of a combustible material.

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

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

11 (b) For taxable years that begin on or after January 1,
12 2026 and begin before January 1, 2029, a taxpayer who
13 purchases one or more firearm safety devices in an eligible
14 transaction during the taxable year may apply to the
15 Department for a nonrefundable credit against the tax imposed
16 by subsections (a) and (b) of Section 201. The credit shall be
17 in the amount of the cost incurred by the taxpayer for the
18 purchase of the firearm safety device but not to exceed \$300
19 per taxpayer in any taxable year. A taxpayer shall be allowed
20 only one credit under this Section per taxable year. The
21 taxpayer shall apply to the Department in the form and manner
22 required by the Department. The aggregate amount of credits
23 awarded under this Section shall not exceed \$5,000,000 for the
24 duration of the program. Credits shall be allocated by the
25 Department on a first-come, first-served basis.

26 (c) In no event shall a credit under this Section reduce

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

9 (d) By July 1, 2029, or as soon thereafter as possible, the
10 Department shall submit a report to the Governor and the
11 General Assembly containing the number and amount of tax
12 credits awarded under this Section and the geographic
13 distribution of credits awarded under this Section. The
14 information provided under this subsection shall be anonymized
15 and shall be presented in such a way that the information
16 contained in any individual return is not disclosed.

17 (e) The Department shall adopt rules for the
18 administration and implementation of the credit under this
19 Section.

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.".