

# STATE OF NEW YORK

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2651

2019-2020 Regular Sessions

## IN SENATE

January 28, 2019

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Introduced by Sen. JORDAN -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to providing a tax credit for the purchase of items relating to firearm safety

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 606 of the tax law is amended by adding a new  
2 subsection (jjj) to read as follows:

3 (jjj) A taxpayer shall be allowed a credit as hereinafter provided,  
4 against the tax imposed by this article for the purchase, other than for  
5 resale, of gun safes or vaults, firearm safety locks, trigger locks or  
6 other items designed to ensure the safe handling and storage of  
7 firearms. The amount of credit shall be equal to twenty-five percent of  
8 the cost to the taxpayer of the purchase of such firearm safety items  
9 during the taxable year, such credit not to exceed five hundred dollars  
10 per year.

11 § 2. This act shall take effect immediately and shall apply to taxable  
12 years beginning on and after January 1, 2021.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD02297-01-9