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119TH CONGRESS
1ST SESSION

H. R. 5099

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for certain gun safes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 2, 2025

Ms. WILLIAMS of Georgia (for herself, Mr. AMO, and Mr. MOSKOWITZ) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for certain gun safes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Storing All Firearms Effectively and Safely Act'' or as the ''SAFES Act''.

SEC. 2. REFUNDABLE CREDIT FOR CERTAIN GUN SAFES.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

"SEC. 36C. CREDIT FOR CERTAIN GUN SAFES.

"(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this subtitle for any taxable year an amount equal to 90 percent of the aggregate amount paid or incurred by the taxpayer during the taxable year for—

"(1) in the case of any taxable year beginning before January 1, 2031, any gun safe, and

"(2) in the case of any taxable year beginning after December 31, 2030, any gun safe which is of a type which has been determined by the Secretary of Health and Human Services in the report made publicly available under section 3 of the SAFES Act to be highly effective in preventing unauthorized access.

"(b) LIMITATION.—The amount allowed as a credit under subsection (a) with respect to any taxpayer for any taxable year shall not exceed the excess (if any) of—

"(1) $500 ($1,000 in the case of a joint return), over

"(2) the aggregate amount of credits allowed under this section with respect to such taxpayer during the 6 preceding taxable years.

"(c) GUN SAFE.—For purposes of this section—

"(1) IN GENERAL.—The term 'gun safe' means—

"(A) any device that is designed and marketed for the principal purpose of denying unauthorized access to a firearm or ammunition, and

"(B) any safe, gun safe, gun case, lock box, or other device that is secured by a combination lock, key lock, or lock based on biometric information which, once locked, is incapable of being opened without the combination, key, or biometric information, respectively.

"(2) EXCLUSION OF USED SAFES.—Such term shall not include any property unless the original use of such property begins with the taxpayer.

"(d) PROHIBITION ON COLLECTION OF INFORMATION REGARDING FIREARMS.—No taxpayer shall be required, as a condition of the credit allowed under this section, to provide any information with respect to any firearms owned by the taxpayer.".

(b) CONFORMING AMENDMENTS.—

(1) Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by inserting "36C," after "36B,".

(2) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting "36C," after "36B,".

(3) The table of sections for subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 36B the following new item:

"Sec. 36C. Credit for certain gun safes.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

SEC. 3. REPORT ON MOST EFFECTIVE GUN SAFES.

Not later than the date which is 5 years after the date of the enactment of this Act, the Secretary of Health and Human Services shall make publicly available a report indicating which types of gun safes (as defined section 36C(c) of the Internal Revenue Code of 1986) are highly effective in preventing unauthorized access.

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