

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

Introduced

### Senate Bill 575

FISCAL  
NOTE

BY SENATORS BALDWIN, BEACH, CAPUTO, JEFFRIES, AND

LINDSAY

[Introduced March 5, 2021; referred  
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-21-25, relating to creating a tax credit for individuals who successfully  
 3 complete a firearms safety course.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 21. PERSONAL INCOME TAX**

**§11-21-25. Firearm safety equipment expenses tax credit; definition.**

1 (a) Firearms safety equipment defined. - For the purposes of this section, “firearms safety  
 2 equipment” means a safe or other storage device, trigger lock, chamber lock, cable lock, or other  
 3 related equipment meant to safeguard from the unauthorized use or accidental discharge of a  
 4 firearm.

5 (b) Credit allowed. - For those tax years beginning on or after January 1, 2021, there is  
 6 allowed a nonrefundable credit for the purchase of firearm safety equipment by a qualified  
 7 individual.

8 (c) Amount of credit. - A qualified individual may claim a tax credit not to exceed \$250.

9 (d) Unused credit. - If any credit remains after application of this section that amount is  
 10 forfeited. A carryback to a prior taxable year is not allowed for the amount of any unused portion  
 11 of any annual credit allowance.

NOTE: The purpose of this bill is to create a tax credit for individuals who purchase firearms safety equipment meant to prevent an unauthorized use or accidental discharge of a firearm.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.