

117TH CONGRESS
2^D SESSION

H. R. 7973

To amend the Internal Revenue Code of 1986 to provide an above-the-line deduction for the purchase of gun safes, gun safety devices, and gun safety courses.

IN THE HOUSE OF REPRESENTATIVES

JUNE 7, 2022

Ms. STEFANIK (for herself, Mr. HUDSON, and Mrs. MILLER of West Virginia) 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 an above-the-line deduction for the purchase of gun safes, gun safety devices, and gun safety courses.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Firearm Training and
5 Proficiency Act”.

1 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR GUN SAFES, GUN**
2 **SAFETY DEVICES, AND GUN SAFETY**
3 **COURSES.**

4 (a) IN GENERAL.—Part VII of subchapter B of chap-
5 ter 1 of the Internal Revenue Code of 1986 is amended
6 by redesignating section 224 as section 225 and by insert-
7 ing after section 223 the following new section:

8 **“SEC. 224. GUN SAFES, GUN SAFETY DEVICES, AND GUN**
9 **SAFETY COURSES.**

10 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
11 individual, there shall be allowed as a deduction for the
12 taxable year an amount equal to the sum of—

13 “(1) the amount paid by the taxpayer for any
14 secure gun storage or safety device that is placed in
15 service by the taxpayer during the taxable year, and

16 “(2) the amount paid by the taxpayer during
17 the taxable year for a concealed carry firearms
18 course or a firearm safety course which—

19 “(A) is taught by a firearms instructor
20 certified by the State to teach such course, or

21 “(B) satisfies the training requirement, if
22 any, for any license or permit related to a fire-
23 arm (including a hunting license) which is
24 issued under the authority of State law.

1 “(b) LIMITATIONS.—The amount allowable as a de-
2 duction under subsection (a) with respect to any taxpayer
3 for any taxable year shall not exceed—

4 “(1) for purposes of the deduction allowable
5 under paragraph (1) of such subsection, \$250, and

6 “(2) for purposes of the deduction allowable
7 under paragraph (2) of such subsection, \$250.

8 “(c) SECURE GUN STORAGE OR SAFETY DEVICE.—
9 For purposes of this section, the term ‘secure gun storage
10 or safety device’ has the meaning given such term in sec-
11 tion 921(a)(34) of title 18, United States Code.

12 “(d) INFORMATION COLLECTION AND RECORD RE-
13 TENTION AND DISCLOSURE.—

14 “(1) PROHIBITION ON COLLECTION OF INFOR-
15 MATION REGARDING FIREARMS.—No taxpayer shall
16 be required, as a condition of any deduction allowed
17 under this section, to provide any information with
18 respect to any firearms owned by the taxpayer.

19 “(2) LIMITATION ON RECORD RETENTION AND
20 DISCLOSURE.—No official, employee, agent, con-
21 tractor, or person otherwise acting on behalf of the
22 Government may—

23 “(A) keep any record relating to the de-
24 duction allowed under this section for any tax-
25 able year after the close of the 3-year period be-

1 ginning with the date on which the return of
2 tax for such taxable year was filed, or

3 “(B) transfer any such record to a third
4 party without the express written permission of
5 the taxpayer.

6 “(3) PRIVATE RIGHT OF ACTION.—A person ag-
7 grieved by a violation of paragraph (1) or (2) may
8 bring an action against the United States in any
9 Federal district court for damages and injunctive re-
10 lief. The court shall award a plaintiff prevailing in
11 the action such relief as the court deems appro-
12 priate, including reasonable attorneys’ fees.

13 “(4) WAIVER OF SOVEREIGN IMMUNITY.—The
14 United States, all agencies and instrumentalities
15 thereof, and all individuals, firms, corporations,
16 other persons acting for the United States and with
17 the authorization and consent of the United States,
18 shall not be immune from suit in Federal or State
19 court by any person, including any governmental or
20 nongovernmental entity, for any violation of para-
21 graph (1) or (2).”.

22 “(b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
23 PAYER ELECTS TO ITEMIZE.—Section 62(a) of such Code
24 is amended by inserting after paragraph (21) the following
25 new paragraph:

1 “(22) GUN SAFES, GUN SAFETY DEVICES, AND
2 GUN SAFETY COURSES.—The deduction allowed
3 under section 224.”.

4 (c) CLERICAL AMENDMENT.—The table of sections
5 for part VII of subchapter B of chapter 1 of such Code
6 is amended by redesignating the item relating to section
7 224 as an item relating to section 225 and inserting after
8 the item relating to section 223 the following new item:

 “Sec. 224. Gun safes, gun safety devices, and gun safety courses.”.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 the date of the enactment of this Act.

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