

The Senate Committee on Finance offered the following substitute to HB 79:

**MOOT**

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to provide for a tax credit for certain eligible expenses incurred for firearm  
3 safe handling instructional courses; to provide for an aggregate annual cap; to provide for  
4 definitions; to provide for terms and conditions; to provide for credit preapproval by the  
5 department; to prohibit the creation of certain lists or databases; to provide for rules and  
6 regulations; to exempt sales of firearms, ammunition, gun safes, and related accessories from  
7 sales and use taxes during a four-day period each year; to provide for automatic repeals; to  
8 provide for related matters; to provide for a short title; to provide for effective dates and  
9 applicability; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **PART I**  
12 **SECTION 1-1.**

13 This part shall be known and may be cited as the "Firearm Safe Handling Tax Credit Act."

**SECTION 1-2.**

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by adding a new Code section to read as follows:

"48-7-29.11A.

(a) As used in this Code section, the term:

(1) 'Eligible expenses' means expenses incurred by an individual taxpayer during the taxable year for the cost of a firearm safe handling instructional course.

(2) 'Firearm' means any handgun, shotgun, rifle, or other weapon that will be converted or is designed to or may readily be converted to expel single or multiple projectiles by action of an explosion of a combustible material.

(3) 'Firearm safe handling instructional course' means an in-person training of at least two hours in duration that includes, but is not limited to, instruction on safe handling, use, and storage of firearms.

(b)(1) Under the terms and conditions of this Code section, an individual taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20 in the amount of such taxpayer's eligible expenses or \$300.00, whichever is less.

(2) In no event shall the aggregate limit of tax credits allowed under this Code section for any year exceed \$10 million.

(c)(1) The department shall develop a procedure to be followed in the preapproval of any tax credit allowed pursuant to this Code section.

(2) An individual taxpayer seeking a tax credit pursuant to this Code section shall apply to the department for preapproval of such tax credit. Such taxpayer shall specify the taxable year for which he or she is seeking a tax credit.

(3) Individual taxpayers that properly apply for preapproval of such tax credit following the procedure developed by the department shall be approved on a first-come, first served basis until the aggregate limit for such tax credits is reached for that year.

40 (4) The department shall preapprove tax credits for each preapproval application within  
41 30 days and in the received order of submitted applications. Such preapproved tax credits  
42 shall be in the amount of \$300.00 for each preapproval application.

43 (5) In the event that an individual taxpayer applies for preapproval and the amount of tax  
44 credits available for the taxable year are not sufficient to fully fund the tax credits  
45 requested, the department shall deny such taxpayer's request and shall not accept any  
46 additional preapproval applications from taxpayers for the taxable year.

47 (d) For a tax credit allowed pursuant to this Code section, an individual taxpayer shall  
48 maintain receipts for purchases or costs relative to the eligible expenses for three years  
49 following the submission of the taxpayer's tax return claiming such tax credit. Such receipts  
50 shall be made available upon request for review by the commissioner.

51 (e) In no event shall the total amount of any tax credit under this Code section for a taxable  
52 year exceed the taxpayer's income tax liability. No unused tax credit shall be allowed to  
53 be carried forward to apply to the taxpayer's succeeding years' tax liability. No such tax  
54 credit shall be allowed the taxpayer against prior years' tax liability.

55 (f) No person shall create any list of names regarding persons who have applied for or  
56 have been allowed a tax credit pursuant to this Code section except for purposes necessary  
57 to the administration of such credit.

58 (g) The commissioner shall promulgate such rules and regulations as may be necessary for  
59 the implementation and administration of the provisions of this Code section.

60 (h) This Code section shall stand repealed and reserved on December 31, 2031."

61 **PART II**

62 **SECTION 2-1.**

63 Said title is further amended in Code Section 48-8-3, relating to exemptions from sales and  
64 use taxes, by revising paragraph (85) as follows:

65 "(85)(A) For four days beginning on the second Friday of October each year, sales of  
66 firearms, ammunition, gun safes, and related accessories, including, but not limited to,  
67 stocks, barrels, scopes, and magazines.  
68 (B) This paragraph shall stand repealed and reserved on July 1, 2030 Reserved;"

69 **PART III**  
70 **SECTION 3-1.**

71 (a) Except as provided in subsection (b) of this section, this Act shall become effective on  
72 July 1, 2025, and shall be applicable on and after such date.

73 (b) Part I of this Act shall become effective on January 1, 2026, and shall be applicable to  
74 taxable years beginning on or after such date.

75 **SECTION 3-2.**  
76 All laws and parts of laws in conflict with this Act are repealed.