



**House
Legislative
Analysis
Section**

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**INCOME TAX CREDIT FOR
PURCHASE OF TRIGGER LOCK**

House Bill 5783

Sponsor: Rep. Mike Kowall

Committee: Constitutional Law and Ethics

Complete to 5-15-00

A SUMMARY OF HOUSE BILL 5783 AS INTRODUCED 5-11-00

The bill would amend the Income Tax Act to allow, for tax years beginning after December 31, 1999, a taxpayer to claim a credit against the income tax for the purchase of each trigger lock or other safety or locking device designed to render a firearm temporarily inoperable or incapable of being discharged. The credit would be for the purchase price, not to exceed \$25 per device. To be eligible for the tax credit, the purchase would have to be made for personal use and not for resale. If the amount of the credit exceeded the taxpayer's tax liability for the tax year, the excess credit amount would be refunded to the taxpayer.

MCL 206.267

House Bill 5783 (5-15-00)

Analyst: D. Martens

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