

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 1536

By: Dollens

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating the
8 Oklahoma Gun Safety Incentive Act; providing
9 legislative intent; providing definitions; providing
10 income tax credit; providing credit shall not be used
11 to reduce the income tax liability of the taxpayer to
12 less than zero; requiring proof of purchase;
13 providing annual cap; requiring Oklahoma Tax
14 Commission to produce portal; requiring Oklahoma Tax
15 Commission and Oklahoma Department of Public Safety
16 to submit report; requiring Oklahoma Department of
17 Public Safety to produce list of qualified expenses;
18 providing for statewide initiative; providing for
19 codification; and providing an effective date.

20
21
22
23
24
25 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

26 SECTION 1. NEW LAW A new section of law to be codified
27 in the Oklahoma Statutes as Section 2357.901 of Title 68, unless
28 there is created a duplication in numbering, reads as follows:

29 This act shall be known and may be cited as the "Oklahoma Gun
30 Safety Incentive Act".

1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2357.902 of Title 68, unless
3 there is created a duplication in numbering, reads as follows:

4 It is the intent of the Legislature to promote responsible gun
5 ownership by providing tax incentives for the purchase of gun safes,
6 trigger locks, and smart gun technology, ensuring that firearms are
7 stored safely and securely.

8 SECTION 3. NEW LAW A new section of law to be codified
9 in the Oklahoma Statutes as Section 2357.903 of Title 68, unless
10 there is created a duplication in numbering, reads as follows:

11 A. As used in this section:

12 1. "Eligible transaction" means a transaction in which a
13 taxpayer purchases one or more qualified or qualifying expenses from
14 a recognized retailer or vendor;

15 2. "Qualified expense" means a gun safe, trigger lock, or smart
16 gun technology. For the purposes of this paragraph, a gun safe
17 means a lockable container or vault designed specifically for the
18 storage of firearms. For the purposes of this paragraph, a trigger
19 lock means a device that prevents firearms from being discharged by
20 securing the trigger mechanism in a locked position. For the
21 purposes of this paragraph, smart gun technology means a firearm
22 that is equipped with technology that allows on certain users to
23 fire the weapon, typically by using biometric authentication such as
24 fingerprints. The qualifying expense may be new or used so long as

1 the qualified expense meets state-approved safety standards,
2 national safety regulations provided by the National Institute of
3 Justice, and is in compliance with recognized industry standards.
4 Qualified expenses shall not include a gun safe, trigger lock, or
5 smart gun technology purchased for law enforcement or military
6 purposes; and

7 3. "Taxpayer" means a natural person.

8 B. For taxable years beginning on or after January 1, 2026,
9 there shall be allowed as a credit against the tax imposed pursuant
10 to Section 2355 of Title 68 of the Oklahoma Statutes equal to
11 twenty-five percent (25%) of the total cost of the qualified expense
12 within an eligible transaction, provided such credit shall not
13 exceed Two Hundred Dollars (\$200.00) per taxpayer per tax year.

14 C. The credit authorized by this section shall not be used to
15 reduce the income tax liability of the taxpayer to less than zero
16 (0).

17 D. The taxpayer shall submit proof of purchase in the form of a
18 receipt or invoice along with their annual state income tax return
19 to be eligible to receive the credit described in subsection B of
20 this section.

21 E. The tax credit described in subsection B of this section
22 shall be funded through the general fund, with an annual cap of One
23 Million Dollars (\$1,000,000.00).

24

1 F. The Oklahoma Tax Commission shall provide an online
2 submission portal for individuals to apply for the credit described
3 in subsection B of this section.

4 G. The Oklahoma Tax Commission shall prepare a report regarding
5 the use of the tax credit authorized by this section and shall
6 submit the report not later than February 1, 2027, to the Governor,
7 the Speaker of the Oklahoma House of Representatives and the
8 President Pro Tempore of the Oklahoma State Senate.

9 H. The Oklahoma Department of Public Safety shall prepare a
10 report regarding the tax credit's impact on firearm safety
11 authorized by this section and shall submit the report not later
12 than February 1, 2027, to the Governor, the Speaker of the Oklahoma
13 House of Representatives and the President Pro Tempore of the
14 Oklahoma State Senate.

15 I. The Oklahoma Department of Public Safety shall maintain a
16 list that provides for the qualified expenses as described in
17 paragraph 2 of subsection A of this section.

18 SECTION 4. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 2357.904 of Title 68, unless
20 there is created a duplication in numbering, reads as follows:

21 A. The state shall launch a statewide initiative called "Lock &
22 Protect, Oklahoma!" to promote safe storage and the tax credit
23 described in subsection B of Section 3 of this act. The campaign
24

1 will target individuals who may be parents of young children, gun
2 owners with secured firearms, and first time firearms purchasers.

3 B. The state shall collaborate with hunting organizations,
4 shooting ranges, and firearms retailers to provide educational
5 workshops on safe firearms storage practices. These workshops will
6 inform the participants of the tax credit described in this act.
7 The state may partner with research organizations to evaluate the
8 program's effectiveness in reducing gun-related accidents or thefts.

9 SECTION 5. This act shall become effective January 1, 2026.

10

11 60-1-10330 AO 01/13/25

12

13

14

15

16

17

18

19

20

21

22

23

24