

By: Representative Cameron

To: Ways and Means

HOUSE BILL NO. 290

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WHO  
2 PURCHASE A GUN SAFE OR OTHER DEVICE WHICH IS USED TO STORE  
3 FIREARMS AND LOCKS TO PREVENT ENTRY THERETO; AND FOR RELATED  
4 PURPOSES.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

6 **SECTION 1.** For any individual taxpayer who purchases a  
7 gun safe or other device which is used to store firearms and which  
8 locks in order to prevent entry thereto, a credit against the  
9 taxes imposed by this chapter shall be allowed in the amount  
10 provided in this section. The amount of the credit shall be equal  
11 to the purchase price of any gun safe or other device purchased  
12 during a taxable year. The credit provided in this section shall  
13 be limited to the taxable year for which the credit is claimed.

14 **SECTION 2.** Section 1 of this act shall be codified as  
15 separate code section within Article 1, Chapter 7, Title 27,  
16 Mississippi Code of 1972.

17 **SECTION 3.** Nothing in this act shall affect or defeat any  
18 claim, assessment, appeal, suit, right or cause of action for  
19 taxes due or accrued under the income tax laws before the date on  
20 which this act becomes effective, whether such claims,  
21 assessments, appeals, suits or actions have been begun before the  
22 date on which this act becomes effective or are begun thereafter;  
23 and the provisions of the income tax laws are expressly continued  
24 in full force, effect and operation for the purpose of the  
25 assessment, collection and enrollment of liens for any taxes due  
26 or accrued and the execution of any warrant under such laws before  
27 the date on which this act becomes effective, and for the



28 imposition of any penalties, forfeitures or claims for failure to  
29 comply with such laws.

30         **SECTION 4.** This act shall take effect and be in force from  
31 and after January 1, 2002.

