

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

Senate Bill 215

BY SENATORS BALDWIN, LINDSAY, CAPUTO, AND

WOELFEL

[Introduced January 12, 2022; referred
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-21-33, relating to creating a tax credit for individuals who purchase firearm
3 safety equipment.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-33. Firearm safety equipment expenses tax credit; definition.

1 (a) *Firearms safety equipment defined.* - For the purposes of this section, “firearms safety
2 equipment” means a safe or other storage device, trigger lock, chamber lock, cable lock, or other
3 related equipment meant to safeguard from the unauthorized use or accidental discharge of a
4 firearm.

5 (b) *Credit allowed* - For those tax years beginning on or after January 1, 2022, there is
6 allowed a nonrefundable credit for the purchase of firearm safety equipment by a qualified
7 individual.

8 (c) *Amount of credit.* - A qualified individual may claim a tax credit not to exceed \$250.

9 (d) *Unused credit* - If any credit remains after application of this section that amount is
10 forfeited. A carryback to a prior taxable year is not allowed for any unused portion of any annual
11 credit allowance.

NOTE: The purpose of this bill is to create a tax credit for individuals who purchase firearm safety equipment.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.