

# ACT No. 160

2025 Regular Session

HOUSE BILL NO. 211

BY REPRESENTATIVE MANDIE LANDRY AND SENATORS CATHEY, HENSGENS,  
JENKINS, MIZELL, MYERS, AND WHEAT

1 AN ACT

2 To amend and reenact R.S. 47:297.24(A)(1), relative to income tax; to provide relative to  
3 the individual income tax credit for purchases of firearm safety devices; to provide  
4 for definitions; to provide relative to purchases which qualify taxpayers for the  
5 credit; to provide for applicability; to provide for effectiveness; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:297.24(A)(1) is hereby amended and reenacted to read as follows:

9 §297.24. Tax credit; purchases of firearm safety devices

10 A. For purposes of this Section, the following terms have the meanings  
11 ascribed to them in this Subsection:

12 (1) "Eligible transaction" means a Louisiana sales transaction in which a  
13 taxpayer purchases one or more firearm safety devices from a dealer that is ~~federally~~  
14 ~~licensed pursuant to 18 U.S.C. 923~~ required to collect sales and use tax on the sale  
15 of the firearm safety device. An eligible transaction shall not include the purchase  
16 of a firearm.

17 \* \* \*

18 Section 2. The provisions of this Act shall apply to taxable periods beginning on or  
19 after January 1, 2025.

20 Section 3. This Act shall become effective upon signature by the governor or, if not  
21 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
3 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_