



# TAX POLICY & PLANNING

## Revenue Information Bulletin

**Historical Note:** This Revenue Information Bulletin supersedes RIB 24-009 to reflect changes made by Act 160 of the 2025 Regular Session of the Louisiana Legislature.

### Revenue Information Bulletin No. 25-019 July 28, 2025

#### Individual Income

#### Firearm Safety Device Credit

Act 403 of the 2023 Regular Session of the Louisiana Legislature (“Act 403”) enacted La. R.S. 47:297.24, which authorizes a firearm safety device credit. The firearm safety device credit is a nonrefundable individual income tax credit that may be claimed for the purchase of one or more firearm safety devices in a single transaction. The firearm safety device must be listed in La. R.S. 47:297.24(A)(3) and be purchased from a dealer who is required to collect Louisiana sales and use tax on the transaction<sup>1</sup>.

The amount of the credit is equal to the amount of the purchase price including local and state sales and use taxes, limited to \$500. Because the credit is limited to a single transaction, the purchase price of firearm safety devices bought in separate transactions cannot be combined to calculate the amount of the credit. For purposes of the firearm safety device credit, the purchase price shall not include shipping and handling fees, delivery fees, installation fees, and interest.

For taxable years beginning on or after January 1, 2023, individuals who have a Louisiana income tax liability may claim the credit on either Form IT-540, *Resident Individual Income Tax Return*, with completed Schedule J-Nonrefundable Priority 3 Credits, or, Form IT-540B, *Nonresident Individual Income Tax Return*, with completed Schedule J-NR-Nonrefundable Priority 3 Credits. A copy of the receipt listing the firearm safety device(s) and its purchase price must be attached to the return as documentation of the credit.

The firearm safety device credit may be allowed against the income tax liability for the year in which the purchase was made and paid. However, the credit may not be claimed for more than one transaction in the same year. If the amount of the credit claimed exceeds the amount of an individual’s taxes due, any unused credit may be carried forward against subsequent liabilities for five years. The Department of Revenue can issue no more than

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<sup>1</sup> For purchases made prior to January 1, 2025, the firearm safety device must be purchased from a dealer federally licensed to sell firearms.

\$500,000 in total firearm safety device credits per year and credits will be allocated on a first-come, first-served basis.

Questions concerning this publication may be submitted by email to [Policy@la.gov](mailto:Policy@la.gov).

Richard Nelson  
Secretary

## **Firearm Safety Device Credit Frequently Asked Questions**

### **1. Can I claim more than \$500 in credits if I have unused credits from a previous tax year?**

Yes, unused credits carried forward from the previous tax year can be claimed in addition to the maximum allowable credit for the current tax year. For example, a taxpayer claims a firearm safety device credit equal to \$500 for tax year 2023, but his income tax liability is only \$300. The taxpayer may apply the \$300 to their 2023 tax liability and carry the remaining \$200 to the next taxable year. The same taxpayer purchases another \$500 firearm safety device in 2024 and has an income tax liability of \$700. The taxpayer can claim the \$200 credit carried forward from 2023, plus the additional \$500 credit earned in 2024 on their 2024 income tax return.

### **2. What type of firearm safety devices qualify for the credit?**

A safe, gun safe, gun case, lock box, or other device that is designed to be or can be used to store a firearm and that is designed to be unlocked only by means of a key, a combination or other similar means.

### **3. Are devices that are designed to prevent the firearm from being operated without first deactivating the device when installed on a firearm, such as a trigger lock, eligible?**

No, only firearm safety devices listed in La R.S. 47:297.24(A)(3) are eligible. See FAQ #2 for information on devices that qualify.

### **4. Are devices that are incorporated into the design of the firearm and designed to prevent the operation of the firearm by anyone not having access to the device eligible?**

No, only firearm safety devices listed in La R.S. 47:297.24(A)(3) are eligible. See FAQ #2 for information on devices that qualify.

### **5. Who qualifies as a dealer for purposes of the firearm safety device credit?**

A qualifying dealer is any person who is required to collect Louisiana sales and use tax on the sale of the firearm safety device.

### **6. How can I find out whether the dealer I purchased my firearm safety device from is required to collect Louisiana sales and use tax?**

Louisiana dealers generally collect sales tax at the point of sale, including online retailers registered with the state. Review your receipt for sales tax charges.

**7. I purchased my firearm safety device from a dealer that did not collect Louisiana sales tax at the time, but they collect it now. Is my transaction eligible?** The transaction is eligible only if the seller was required to collect Louisiana sales and use tax at the time of the purchase.

**8. Does the dealer need to be physically located in Louisiana?**

No. A remote seller that is required to register for the collection of Louisiana sales and use tax also qualifies as a dealer for purposes of the credit.

**9. Can I combine multiple receipts to reach \$500?**

No. Only one transaction per year may be used to calculate the credit.

**10. What if I purchased the device in 2024 from a dealer with a federal firearms license (“FFL”) who was not required to collect Louisiana sales and use tax?**

For purchases made before 2025, the FFL requirement remains in effect. Act 160 and the requirement that the firearm safety device be purchased from a “dealer” who is required to collect Louisiana sales and use tax, applies to all purchases made on or after January 1, 2025.

**11. Do I still have to purchase from an FFL dealer?**

No. For purchases made on or after January 1, 2025, you only need to purchase from a dealer, who is required to collect Louisiana sales and use tax on the purchase, regardless of federal licensing.

**12. Can I claim the credit for a purchase from an online retailer?**

Yes, if the online retailer is required to collect Louisiana sales and use tax on the purchase.

**13. Can I claim the credit for a purchase at a store that doesn’t charge Louisiana tax?**

Yes, but only if Louisiana sales and use tax was required to be collected on the purchase.

**14. Can I include shipping or installation in the credit?**

No. You may claim only the purchase price of the qualifying device(s) plus state/local sales and use tax. Shipping, installation, and interest are excluded.