Tax Credits for Firearms Safety Training Courses

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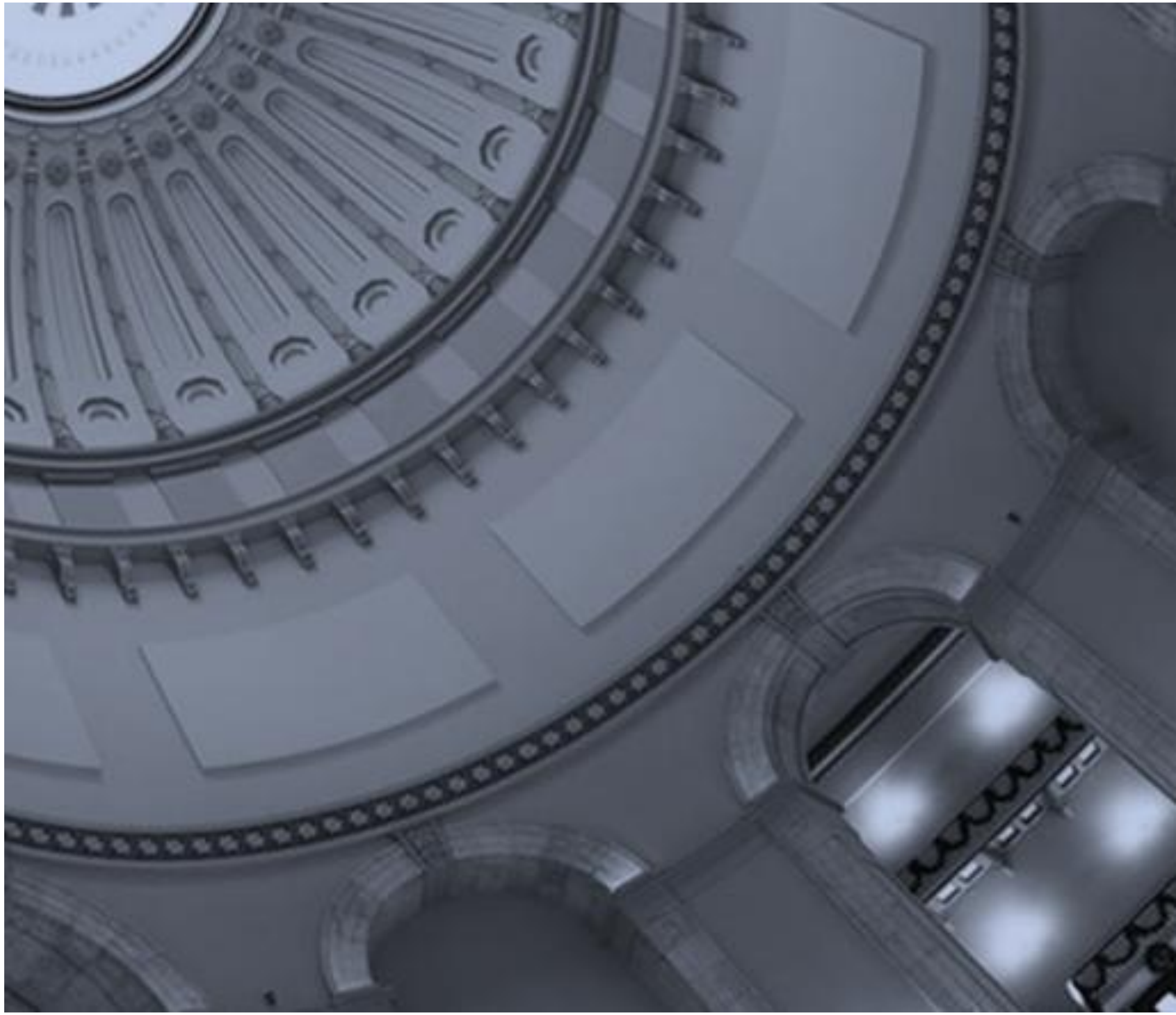
Oklahoma Senate Interim Study

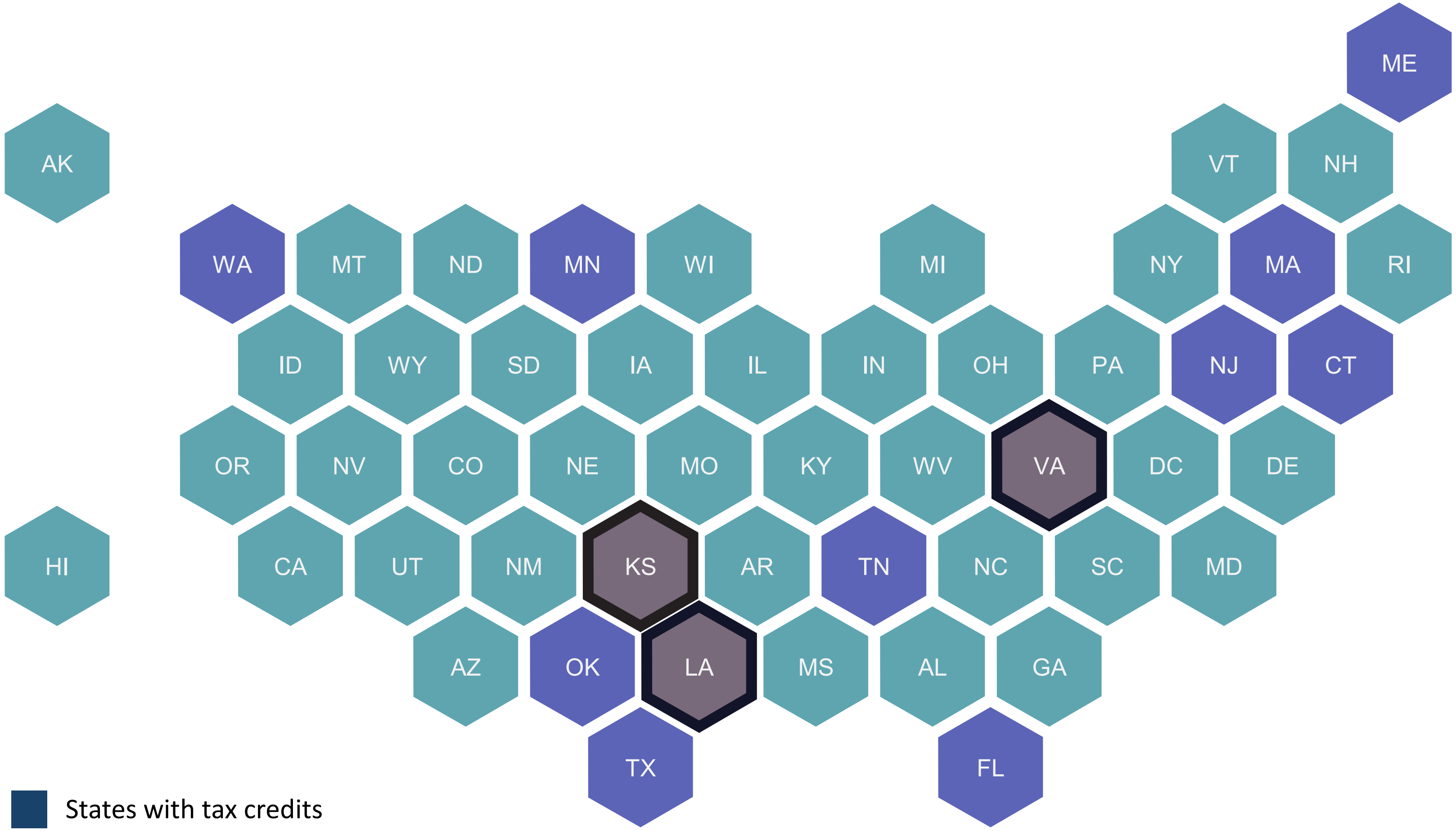
August 27, 2026

Who is NCSL?

- Non-profit, bi-partisan organization.
- Members are all 7,386 legislators and 30,000 legislative staff in 50 states, D.C. and U.S. territories.
- Offices in Denver and D.C.
- Among our goals– to provide legislatures with information and research about policy issues, both state and federal.
- NCSL tracks state policy in all public policy areas.



States with Sales Tax Incentives on Firearm Safety Devices



States without exemptions

States with tax credits

State with sales tax exemption on firearm safety devices

State with a temporary sales tax exemption on firearm safety devices

Firearm Safety Training Curriculum

- Firearm mechanics and operation — loading, unloading, malfunctions
- Safe storage — locks, safes, ammunition stored separately
- State and federal laws — transport, prohibited places, use of force
- Conflict resolution and de-escalation
- Suicide prevention and harm reduction
- Live-fire proficiency, where required

Firearm Safety Training

- **Many states require firearm safety training**
  - Kentucky § 237.110
    - Firearm safety training course completion required for concealed carry license, with a cap of 8 hours for the course and requiring firing not more than 20 rounds at a full size silhouette with at least 11 hits
- **10 states require firearm training to purchase a firearm**
  - Delaware tit. 11 § 1448D
    - Must obtain a Handgun Qualified Purchaser Permit before purchasing a handgun, which requires completion of a firearms training course
  - California, Connecticut, Delaware, Hawaii, Massachusetts, Maryland, New Jersey Oregon, Rhode Island, Washington

Enacted Legislation

West Virginia (2016)

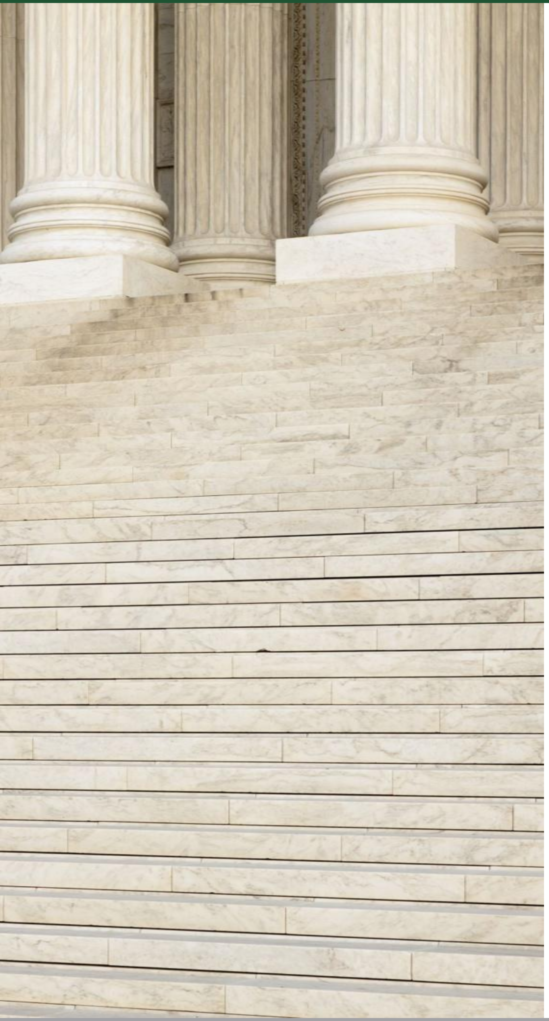
- In West Virginia, all persons applying for a license *must* complete a training course in handling and firing a handgun
- A person who pays fees for training or an application for training is entitled to a tax credit
  - **"equal to the amount actually paid for training not to exceed $50"**
  - If training was free or less than $50, the tax credit may be applied to fees associated with the application
- For context, the cost of firearms training courses approved in West Virginia:
  - $50-$200 depending on the course
  - Example from Shadow Hawk Defense (shooting range offering training in West Virginia)
- Follow up data on credits claimed is currently unavailable/cannot be found

Enacted Legislation

West Virginia (2016)

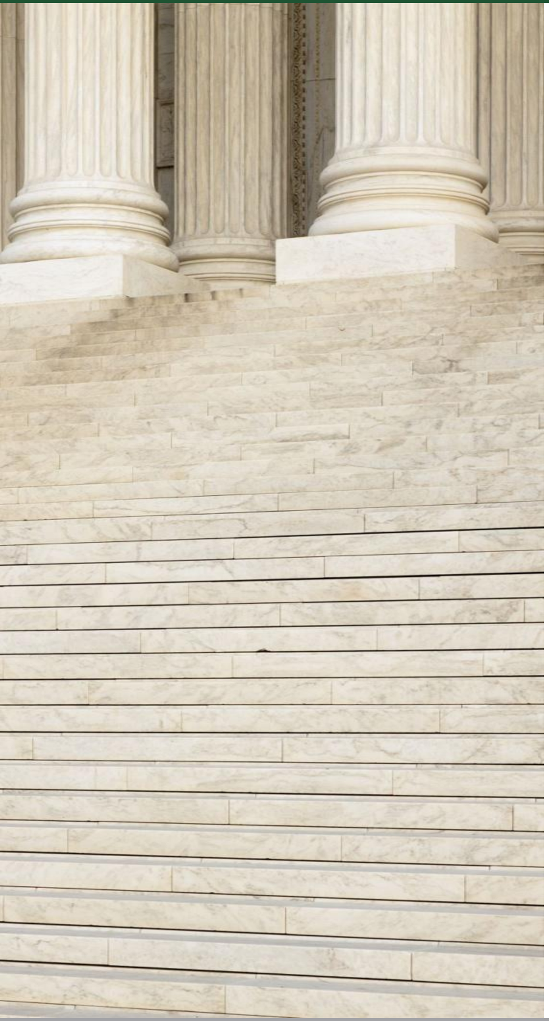
- Additional legislation was introduced in 2020 to raise the credit to $250, but failed
- Fiscal note for SB 225 (2020):
  - “The bill purports to authorize a credit of up to $250 for a “qualified individual” who enrolls in and successfully completes a firearm safety course. **“Qualified individual” is not defined**. The amount of **credit is not linked to the cost** of the course. The bill **does not specify that only one credit is allowed per taxpayer** or per taxpayer’s household. As written, a taxpayer and other household members may take a firearm safety course each year to receive the credit. **One household could receive several credits over several years**.”
- Fiscal note for SB 155 (2022)

Introduced (Failed) Legislation



- **Michigan HB 6353 (2022)**
  - Would have created a non-refundable state income tax credit of up to $350 for residents who purchase firearm safety equipment or pay for certified firearm safety training
- **Georgia HB 971 (2024)**
  - Would have created a tax credit of up to $300 for firearm safe handling courses and capped credit at $10M annually
- **Kentucky HB 708 (2024)**
  - Would have established a tax credit equal to the amount the taxpayer pays in enrollment fees to attend a firearm safety course for individuals who enroll in a firearm safety course in Kentucky
  - Would have required reporting of number of claims, amounts claimed, and the total amount of tax credit claimed in each taxable year

Introduced (Failed) Legislation

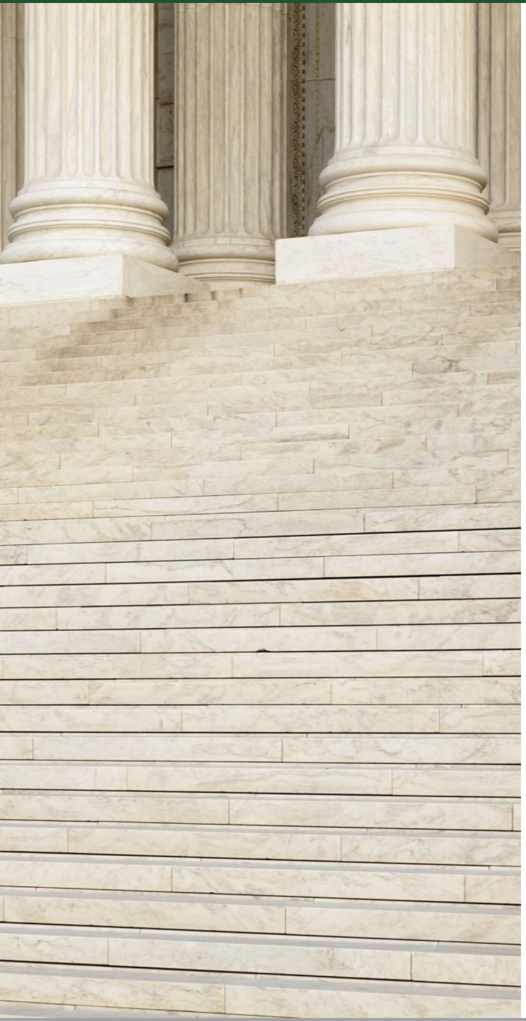


- **Ohio SB 96 (2025)**
  - Would have established a credit equal to the amount of the cost of the course, not to exceed $250
  - Fiscal note
- **Missouri SB 1434 (2026)**
  - Would have established a credit equal to 100% the costs incurred for enrolling eligible youth in a qualified firearm safety course, not to exceed $100 per eligible youth per tax year
  - Missouri SB 1537 (2026) contains similar language

Introduced (Failed) Legislation

- **Nebraska LB 542 (2019)**
  - Would have established a credit of the **lesser of $100 or the actual amount paid** for the firearm safety training course. An individual would could only **claim the credit once every 5 years**
  - Fiscal note:
    - “The Department believes most credits will be used by those attending a conceal and carry safety course with the cost of approximately $125 to complete thus receiving the maximum credit of $100.”
    - “The department estimates approximately 6,700 eligible taxpayers will use this credit in FY 2020-2021 . . . [with] **estimated total reduction** in the General Fund as:
      - FY 2020-2021 **$670,000**
      - FY 2021-2022 **$747,000**”

Introduced Legislation



- **Ohio HB 909 (2026)**
  - Would establish a tax credit to attend a firearm safety training course in the amount of 20% of the cost of attending a safety course
  - Credit capped at $400 for each taxpayer per taxable year

Thank you for joining today!

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