

UPDATED
SESSION OF 2025

SUPPLEMENTAL NOTE ON SENATE BILL NO. 74

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 74, as amended, would enact a tax credit for certain expenditures on purchases of lockable gun and ammunition storage.

The credit, which would be limited to Kansas residents and tax years 2025 through 2027, would be in an amount equal to 25 percent of such expenditures with an annual limit of \$250 per taxpayer. For the taxpayer to be eligible for the credit, the bill would require the purchased items to be designed primarily for gun and ammunition storage.

Any unused portion of the tax credit could be carried forward until used.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Petersen.

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by Senator Petersen and a representative of the National Shooting Sports Foundation. Proponents generally stated the intent of the bill was to encourage the

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

use of lockable gun storage without imposing any mandates on gun owners.

Written-only proponent testimony was provided by a private citizen.

No other testimony was provided.

The Senate Committee amended the bill to require the items purchased be designed primarily for gun and ammunition storage and to replace a refundability provision with a provision allowing any unused credit to be carried forward.

Fiscal Information

According to the Department of Revenue, enactment of the bill, as amended, would reduce State General Fund receipts by \$0.6 million per year in FY 2026 through FY 2028.

According to the revised fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department of Revenue also indicates enactment of the bill would require \$177,221 of expenditures and 1.0 additional full-time equivalent (FTE) position in FY 2026, and an ongoing 1.0 FTE position and \$72,191 of expenditures in future years.

Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2026 Governor's Budget Report*.

Taxation; income tax; tax credits; gun safes