

1 HOUSE BILL NO. 854

2 INTRODUCED BY L. SCHUBERT, T. NELSON, W. MCKAMEY, G. LAMMERS, T. MCGILLVRAY, K.
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6 A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING AN INCOME TAX CREDIT TO OFFSET THE
7 COST OF A FIREARM SUPPRESSOR; PROVIDING THAT THE TAX CREDIT MAY BE CLAIMED AGAINST
8 ONLY THE COST OF A FEDERALLY REQUIRED PURCHASE OF A TAX STAMP; PROVIDING A
9 DEFINITION; AND PROVIDING A DELAYED EFFECTIVE DATE, AN APPLICABILITY DATE, AND A
10 TERMINATION DATE."

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12 WHEREAS, firearm suppressors or silencers are an effective means to combat widespread health
13 concerns for hunters and helps prevent shooters from long-term hearing damage; and

14 WHEREAS, the federal government mandates the purchase of firearm suppressor tax stamps for these
15 safety devices, which are already expensive; and

16 WHEREAS, the state of Montana has an opportunity to encourage citizen safety.

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18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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20 NEW SECTION. **Section 1. Firearm suppressor tax credit -- purpose.** (1) There is a credit against
21 the tax imposed by this chapter to offset the cost of one firearm suppressor tax stamp purchased by a taxpayer.

22 (2) The credit allowed under this section must be claimed in the tax year in which a firearm
23 suppressor tax stamp is purchased, and the maximum amount of the credit is equal to the lesser of the cost for
24 the firearm suppressor tax stamp or \$50 for each taxpayer claiming the credit.

25 (3) The credit must be refunded if the taxpayer has a tax liability less than the credit claimed.

26 (4) Pursuant to 5-4-104, the legislature finds that the purpose of the tax credit provided for in this
27 section is to protect shooters from long-term hearing damage by offsetting costs imposed by the federal
28 government for a safety device.

1 (5) As used in this section, "firearm suppressor tax stamp" means a stamp affixed to a federal
2 bureau of alcohol, tobacco, firearms and explosives form 1 or form 4 application to register a muffler or silencer.

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4 NEW SECTION. **Section 2. Codification instruction.** [Section 1] is intended to be codified as an
5 integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to [section 1].

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7 NEW SECTION. **Section 3. Effective date.** [This act] is effective January 1, 2026.

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9 NEW SECTION. **Section 4. Applicability.** [This act] applies to income tax years beginning on or after
10 January 1, 2026.

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12 NEW SECTION. **Section 5. Termination.** [This act] terminates December 31, 2027.

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