



General Assembly

**Amendment**

February Session, 2026

LCO No. 4501



Offered by:  
REP. FISHBEIN, 90<sup>th</sup> Dist.

To: Subst. House Bill No. 5043

File No. 597

Cal. No. 400

(As Amended)

**"AN ACT CONCERNING CONVERTIBLE PISTOLS AND UNFINISHED FRAMES OR UNFINISHED LOWER RECEIVERS."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective July 1, 2026, and applicable to taxable years*  
4 *commencing on or after January 1, 2026*) There shall be allowed a credit  
5 against the tax imposed under chapter 229 of the general statutes, other  
6 than the liability imposed by section 12-707 of the general statutes, for  
7 the purchase of a gun safe that (1) is specifically manufactured to store  
8 firearms, (2) is constructed of steel or a material of equal or greater  
9 strength, (3) has a combination or key lock listed by Underwriters  
10 Laboratories, and (4) is for the personal, noncommercial use of the  
11 taxpayer. Such credit shall not exceed one hundred fifty dollars and  
12 shall be claimed for the taxable year in which such safe was purchased.  
13 If the amount of such credit exceeds the taxpayer's liability for the tax  
14 imposed under chapter 229 of the general statutes, the excess shall not

15 be refundable."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>July 1, 2026, and applicable to taxable years commencing on or after January 1, 2026</i>	New section