

AMENDED IN ASSEMBLY JANUARY 6, 2014

AMENDED IN ASSEMBLY MAY 6, 2013

AMENDED IN ASSEMBLY APRIL 2, 2013

AMENDED IN ASSEMBLY MARCH 19, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

**ASSEMBLY BILL**

**No. 232**

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**Introduced by Assembly Member Ting**

February 5, 2013

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An act to add and repeal Section 17053.15 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy Chapter 3 (commencing with Section 34380) to Division 12 of Title 4 of Part 6 of the Penal Code, relating to firearms.

LEGISLATIVE COUNSEL'S DIGEST

AB 232, as amended, Ting. ~~Income taxes: credit: gun buybacks.~~  
*Firearms: buyback program.*

*Existing law requires the surrender of certain weapons to the sheriff of a county or chief of police of a municipal police department and allows an officer to whom weapons are surrendered to offer the weapons for sale at public auction. If the weapon is not of a type that can be sold to the public, existing law requires that the weapon be destroyed so that it can no longer be used as a weapon.*

*This bill would establish the Gun Buyback Program in the Department of Justice, which would consist of local buyback programs administered by police or sheriff departments, as specified, that would be funded up to 50% by funds administered by the Department of Justice. The local*

programs would purchase firearms and, except as specified, destroy the firearms, as prescribed.

The Personal Income Tax Law allows various credits against the taxes imposed by that law.

This bill, for taxable years beginning on or after January 1, 2014, and before January 1, 2017, would allow a credit against the taxes imposed under the Personal Income Tax Law in an amount equal to a specified amount for a handgun, shotgun, rifle, or assault weapon in working condition that is either surrendered without consideration or sold to local law enforcement in a gun buyback program during the taxable year, not to exceed \$1,000 per taxable year.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Chapter 3 (commencing with Section 34380) is  
2 added to Division 12 of Title 4 of Part 6 of the Penal Code, to  
3 read:

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5 CHAPTER 3. GUN BUYBACK PROGRAM

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7 34380. This title shall be known and may be cited as the Gun  
8 Buyback Program of 2014.

9 34381. (a) There is hereby established in the Department of  
10 Justice a Gun Buyback Program.

11 (b) A city council or county board of supervisors may apply for  
12 funding to the department under the program for up to 50 percent  
13 of the total cost of a local, voluntary gun buyback program. The  
14 local program may dispense cash or vouchers for cash, goods, or  
15 services as part of the buyback program. Any vouchers for cash,  
16 goods, or services that the local jurisdiction receives as donations  
17 shall be counted for purposes of determining the amount of  
18 matching funds that may be applied for.

19 (c) In order to encourage community participation, 25 percent  
20 of the total cost of the local program shall be spent on a public  
21 education campaign informing the public of the epidemiological  
22 risks associated with having a firearm in the home, particularly  
23 regarding accidental deaths of children, domestic violence, and

1 suicides, and the opportunity to dispose of unwanted firearms  
2 through the buyback program. The public education campaign  
3 shall be conducted in partnership with local community-based  
4 organizations described in Section 501(c)(3) of the Internal  
5 Revenue Code that have an interest in reducing firearms violence.  
6 The local agency may contract with local community-based  
7 organizations described in Section 501(c)(3) of the Internal  
8 Revenue Code for purposes of developing messages for and  
9 promoting the public education campaign.

10 (d) The city police department or county sheriff department  
11 shall administer the local program. Local law enforcement  
12 agencies may also enter into a memorandum of understanding  
13 with each other and with local community-based organizations  
14 described in Section 501(c)(3) of the Internal Revenue Code to  
15 jointly apply for funding and administer the local program. Local  
16 law enforcement entities administering the local program shall  
17 have discretion to administer the local program in a manner and  
18 under criteria they determine are most likely to reduce life  
19 threatening violence, including whether the local program will  
20 require the disclosure of the identification of the person selling  
21 the firearm for purposes of the program, and the number and types  
22 of firearms that will be purchased under the program.

23 34382. (a) All firearms purchased under this program shall  
24 be disposed of pursuant to Section 18005, provided that no firearm  
25 received pursuant to this title may be resold or transferred to the  
26 public, or to persons licensed pursuant to Sections 26700 to 29615,  
27 inclusive. No firearms purchased under this program may be resold  
28 or exchanged for value, except in connection with the destruction  
29 and conversion to scrap of the firearm.

30 (b) Firearms shall not be destroyed pursuant to this program  
31 if they are needed as evidence. Firearms purchased under this  
32 program that need to be preserved as evidence shall be disposed  
33 of pursuant to those provisions of law governing firearms that are  
34 used for evidentiary purposes.

35 (c) Firearms purchased through this program that are  
36 determined to be stolen shall be returned to their owner, if the  
37 owner can reasonably be identified and the return can reasonably  
38 be accomplished. If it is not possible after good faith efforts to  
39 identify the owner of a stolen firearm, or to return a stolen firearm  
40 to its owner, the firearm may be destroyed pursuant to this section.

1 (d) Sales, deliveries, or transfers made pursuant to this title  
 2 shall be deemed to be a transaction that complies with Sections  
 3 27850 and 31725.

4 34383. (a) The Department of Justice shall prescribe  
 5 procedures for the recovery, tracing, determination of ownership,  
 6 and destruction of firearms purchased under this program.

7 (b) The department shall prescribe the procedures and  
 8 requirements for application for funds under this program, and  
 9 shall administer the distribution of funds for this program to  
 10 participating local entities.

11 SECTION 1. Section 17053.15 is added to the Revenue and  
 12 Taxation Code, to read:

13 17053.15. ~~(a) (1) For each taxable year beginning on or after~~  
 14 ~~January 1, 2014, and before January 1, 2017, there shall be allowed~~  
 15 ~~as a credit against the “net tax,” as defined in Section 17039, an~~  
 16 ~~amount equal to the amount described in paragraph (2) for a~~  
 17 ~~handgun, shotgun, rifle, or assault weapon in working condition~~  
 18 ~~that is either surrendered without consideration or sold to local~~  
 19 ~~law enforcement in a gun buyback program during the taxable~~  
 20 ~~year, not to exceed one thousand dollars (\$1,000) per taxable year.~~

21 (2) The amount of credit allowed under this section is as follows:

22 (A) Two hundred fifty dollars (\$250) per handgun, shotgun, or  
 23 rifle that is in working condition.

24 (B) Five hundred dollars (\$500) per assault weapon that is in  
 25 working condition.

26 (b) The taxpayer shall keep a record of the type of handgun,  
 27 shotgun, rifle, or assault weapon surrendered or sold to local law  
 28 enforcement in a buyback program, the number surrendered or  
 29 sold, the name, address, and date of the buyback program or any  
 30 other information the Franchise Tax Board may prescribe by  
 31 regulation. This record shall be furnished to the Franchise Tax  
 32 Board upon request.

33 (c) In the case where the credit allowed by this section exceeds  
 34 the “net tax,” the excess may be carried over to reduce the “net  
 35 tax” in the succeeding two years if necessary, until the credit has  
 36 been exhausted.

37 (d) This credit shall be in lieu of any other credit or deduction  
 38 that the taxpayer may otherwise claim pursuant to this part with  
 39 respect to the surrender without consideration of a handgun,  
 40 shotgun, rifle, or assault weapon.

1 ~~(e) (1) The Franchise Tax Board may promulgate rules and~~  
2 ~~regulations as necessary or appropriate to implement this section.~~

3 ~~(2) Chapter 3.5 (commencing with Section 11340) of Part 1 of~~  
4 ~~Division 3 of Title 2 of the Government Code does not apply to~~  
5 ~~any rules or regulations established or issued by the Franchise Tax~~  
6 ~~Board pursuant to this section.~~

7 ~~(f) This section shall remain in effect only until December 1,~~  
8 ~~2017, and as of that date is repealed.~~

9 ~~SEC. 2. This act provides for a tax levy within the meaning of~~  
10 ~~Article IV of the Constitution and shall go into immediate effect.~~

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