

119TH CONGRESS
2D SESSION

H. R. 6965

To encourage local educational agencies to inform parents about gun safety,
and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2026

Mr. JAMES (for himself and Ms. KAPTUR) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Education and Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To encourage local educational agencies to inform parents
about gun safety, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Incentivize Motivated
5 Parents with Responsible Options for Vital Education
6 Safety for Schools Act” or the “IMPROVE Safety for
7 Schools Act”.

1 **SEC. 2. ENCOURAGE LOCAL EDUCATIONAL AGENCIES TO**
2 **INFORM PARENTS ABOUT GUN SAFETY.**

3 (a) IN GENERAL.—The Director of the United States
4 Secret Service shall provide guidance to local educational
5 agencies that receive Federal funds on preparing a notice
6 to advise parents on purchasing and using a gun safety
7 device.

8 (b) CONTENTS OF GUIDANCE.—The guidance pro-
9 vided pursuant to subsection (a) shall include—

10 (1) a proposed deadline for the local educational
11 agency to prepare the notice described in subsection
12 (a);

13 (2) recommendations on the size of the gun
14 safety device that should be purchased based on the
15 type of firearm in a parent’s possession; and

16 (3) information on the tax credit described in
17 section 25G of the Internal Revenue Code, as added
18 by section 3.

19 (c) NOTICE DISTRIBUTION.—Each local educational
20 agency that receives Federal funds shall submit the notice
21 described in subsection (a) to each parent with a child at-
22 tending a school served by such local educational agency.

23 (d) DEFINITIONS.—In this section:

24 (1) ESEA TERMS.—The terms “local edu-
25 cational agency” and “parent” have the meanings
26 given the terms in section 8101 of the Elementary

1 and Secondary Education Act of 1965 (20 U.S.C.
2 7801).

3 (2) GUN SAFETY DEVICE.—The term “gun
4 safety device” has the meaning given the term “se-
5 cure gun storage or safety device” in section 921 of
6 title 18, United States Code.

7 **SEC. 3. SECURE FIREARM CREDIT.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of
10 1986 is amended by inserting after section 25F the fol-
11 lowing new section:

12 **“SEC. 25G. SECURE FIREARM CREDIT.**

13 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
14 dividual with a qualifying child or dependent, there shall
15 be allowed as a credit against the tax imposed by this
16 chapter for the taxable year an amount equal to 75 per-
17 cent of amounts paid during such taxable year by the tax-
18 payer for the purchase of any firearm safety device.

19 “(b) LIMITATIONS.—

20 “(1) CREDIT AMOUNT.—The amount allowed as
21 a credit under subsection (a) for a taxpayer for a
22 taxable year shall not exceed \$300.

23 “(2) LIMITATION BASED ON ADJUSTED GROSS
24 INCOME.—

“(A) IN GENERAL.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection) shall be reduced (but not below zero) by the amount which bears the same ratio to such credit (as so determined) as—

“(i) the excess of—

“(I) the taxpayer’s adjusted gross income for such taxable year, over

“(II) \$75,000, bears to

“(ii) \$5,000.

“(B) SPECIAL RULES.—

“(i) JOINT RETURN OR SURVIVING SPOUSE.—In the case of a joint return or a surviving spouse (as defined in section 2(a)), paragraph (1) shall be applied by substituting ‘\$150,000’ for ‘\$75,000’ and ‘\$10,000’ for ‘\$5,000’.

“(ii) HEAD OF HOUSEHOLD.—In the case of a head of household (as defined in section 2(b)), paragraph (1) shall be applied by substituting ‘\$112,500’ for ‘\$75,000’ and ‘\$7,500’ for ‘\$5,000’.

“(c) DEFINITIONS.—For purposes of this section—

1 “(1) FIREARM SAFETY DEVICE.—The term
2 ‘firearm safety device’ means a secure gun storage
3 or safety device which—

4 “(A) is described in section 921(a)(34)(C)
5 of title 18, United States Code, and

6 “(B) bears a unique serial number.

7 “(2) QUALIFYING CHILD OR DEPENDENT.—The
8 term ‘qualifying child or dependent’ means—

9 “(A) a qualifying child (as defined in sec-
10 tion 24(c)), or

11 “(B) a dependent of the taxpayer with re-
12 spect to whom a partial credit is allowed under
13 section 24(h)(4) for the taxable year.

14 “(d) SUBSTANTIATION.—

15 “(1) IN GENERAL.—No credit shall be allowed
16 under subsection (a) with respect to any firearm
17 safety device unless the taxpayer includes the receipt
18 or serial number of such device with the return of
19 tax for the taxable year.

20 “(2) REGULATIONS AND GUIDANCE.—The Sec-
21 retary shall issue such regulations or other guidance
22 as the Secretary determines necessary to carry out
23 the purposes of this subsection, including regulations
24 or other guidance prohibiting inquiries which violate
25 the privacy of gunowners (as determined by the Sec-

1 retary), including inquiries relating to ownership of,
 2 or types of, guns, ammunition, modifications, or ac-
 3 cessories stored in such device.

4 “(e) TERMINATION.—No credit shall be allowed
 5 under this section with respect to any firearm safety de-
 6 vice acquired after December 31, 2030.”.

7 (b) CLERICAL AMENDMENT.—The table of sections
 8 for subpart A of part IV of subchapter A of chapter 1
 9 of such Code is amended by inserting after the item relat-
 10 ing to section 25F the following new item:

“Sec. 25G. Secure firearm credit.”.

11 (c) EFFECTIVE DATE.—The amendments made by
 12 this section shall apply to taxable years beginning after
 13 December 31, 2025.

14 **SEC. 4. PROHIBITION ON DISCLOSURE OF CREDIT FOR**
 15 **PURCHASE OF FIREARM SAFETY DEVICE TO**
 16 **ANY FEDERAL AGENCY.**

17 (a) IN GENERAL.—Section 6103 of the Internal Rev-
 18 enue Code of 1986 is amended—

19 (1) in subsection (i)—

20 (A) by inserting “or paragraph (9)” after
 21 “Except as provided in paragraph (6)” each
 22 place it appears, and

23 (B) by adding at the end the following new
 24 paragraph:

1 “(9) PROHIBITION ON DISCLOSURE OF RETURN
 2 INFORMATION RELATING TO SECURE FIREARM
 3 CREDIT.—The Secretary shall not disclose return in-
 4 formation relating to the credit under section 25G to
 5 any officer or employee of a Federal agency.”, and

6 (2) by redesignating subsection (q) as sub-
 7 section (r) and by inserting after subsection (p) the
 8 following new subsection:

9 “(q) PROHIBITION ON NON-ANONYMIZED DISCLO-
 10 SURES RELATING TO FIREARM SAFETY CREDIT.—Not-
 11 withstanding any other provision of this section, the Sec-
 12 retary shall not compile or disclose any list of return infor-
 13 mation relating to the credit under section 25G unless
 14 such list is in a form which cannot be associated with,
 15 or otherwise identify, directly or indirectly, a particular
 16 taxpayer.”.

17 (b) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to disclosures after the date of the
 19 enactment of this Act.

20 **SEC. 5. SCHOOL AND LOCAL SAFETY ACTIONS.**

21 (a) STATE ACTIVITIES.—Section 4104(b)(3)(B) of
 22 the Elementary and Secondary Education Act of 1965 (20
 23 U.S.C. 7114(b)(3)(B)) is amended—

24 (1) by striking “and” at the end of clause (iii);

1 (2) by striking “and” at the end of clause (iv);

2 and

3 (3) by adding at the end the following:

4 “(v) supporting local educational
5 agencies in providing de-escalation training
6 through a certified entity (such as Federal,
7 State, or local law enforcement or an enti-
8 ty that has been certified by Federal,
9 State, or local law enforcement to provide
10 de-escalation training) to teachers, admin-
11 istrators, and other staff; and

12 “(vi) establishing a school safety spe-
13 cialist position (on a full-time or part-time
14 basis) or training a school resource officer
15 to fulfill the role and responsibilities of a
16 school safety specialist at each local edu-
17 cational agency, and at each public elemen-
18 tary school and secondary school, in the
19 State to—

20 “(I) serve as a liaison between
21 the State and Federal agencies rel-
22 evant to school safety

23 “(II) help identify and apply for
24 State and Federal grants to bolster
25 physical safety in schools; and

1 “(III) develop a relationship with
2 local law enforcement on best practice
3 to keep schools safe; and”.

4 (b) DEFINITIONS.—Section 4102 of the Elementary
5 and Secondary Education Act of 1965 (20 U.S.C. 7112)
6 is amended by adding at the end the following:

7 “(9) DE-ESCALATION TRAINING.—The term
8 ‘de-escalation training’ means instruction or guid-
9 ance on the use of communication or other tech-
10 niques during a violent, or potentially violent, en-
11 counter to stabilize, slow, or reduce the intensity of
12 such an encounter without using physical force or
13 with a reduction in force.”.

14 (c) REQUIRED SERVICES.—Section 8561(b) of the
15 Elementary and Secondary Education Act of 1965 (20
16 U.S.C. 7961(b)) is amended by adding at the end the fol-
17 lowing:

18 “(4) SERVICES.—In addition to the require-
19 ments of paragraph (1), each State receiving Fed-
20 eral funds under any title of this Act shall, in the
21 case of a student expelled from school pursuant to
22 paragraph (1), provide confidential mental health
23 services by telephone or virtually for such student
24 and the parents of such student if the parents do

1 not have the financial means to provide such services
2 for the student.”.

3 **SEC. 6. ELIGIBILITY FOR STANDARDIZED TRAINING FOR**
4 **SCHOOL RESOURCE OFFICERS.**

5 (a) SENSE OF CONGRESS.—It is the sense of Con-
6 gress that any State that receives Federal assistance for
7 law enforcement programs to assist local jurisdictions
8 should develop a standardized training program for school
9 resource officers, the requirements of which should be de-
10 termined by the Governor of a State and a State law en-
11 forcement agency.

12 (b) USE OF FUNDS.—Section 1701 of the Omnibus
13 Crime Control and Safe Streets Act of 1968 (34 U.S.C.
14 10381) is amended—

15 (1) by redesignating paragraphs (23) and (24)
16 as paragraphs (24) and (25), respectively;

17 (2) in paragraph (24), as so redesignated, by
18 striking “(22)” and inserting “(23)”; and

19 (3) by inserting after paragraph (22) the fol-
20 lowing:

21 “(23) to provide for the implementation of a
22 standardized training program for school resource
23 officers, the requirements of which shall be deter-
24 mined by the Governor of a State and a State law
25 enforcement agency for local educational agencies in

1 any State that does not have a standardized training
2 program;”.

3 **SEC. 7. SOCIAL MEDIA OUTREACH.**

4 (a) REQUIREMENT.—Not later than 180 days after
5 the date of the enactment of this Act, the Secretary of
6 Education, the Secretary of Homeland Security, the Sec-
7 retary of Health and Human Services, and the Attorney
8 General shall, with respect to the social media of presence
9 of SchoolSafety.gov—

10 (1) expand such social media presence to
11 Facebook, Snapchat, YouTube, Discord, and
12 Instagram, and other social media platforms deter-
13 mined to be appropriate by the Secretaries; and

14 (2) include the information provided in the
15 guidance used by local educational agencies to pre-
16 pare notices pursuant to section 2(a).

17 (b) SECRETARIES DEFINED.—In this section, the
18 term “Secretaries” means the Secretary of Education, the
19 Secretary of Homeland Security, the Secretary of Health
20 and Human Services, and the Attorney General.

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