''(1) the amount paid by the taxpayer for any gun safe that is placed into service by the taxpayer during the taxable year, and

''(2) the amount paid by the taxpayer during the taxable year for a concealed carry firearms course or a firearm safety course which—

''(A) is taught by a firearms instructor certified by the State to teach such course, or

''(B) satisfies the training requirement, if any, for any license or permit related to a firearm (including a hunting license) which is issued under the authority of State law.

''(b) LIMITATIONS.—

''(1) IN GENERAL.—The amount of the credit allowable to a taxpayer under subsection (a) for any taxable year shall not exceed—

''(A) for purposes of the credit allowable under paragraph (1) of such subsection, $100, and

''(B) for purposes of the credit allowable under paragraph (2) of such subsection, $100.

''(2) GUN SAFES.—No credit under subsection (a)(1) shall be allowed to any taxpayer if a credit has been allowed under such subsection to the taxpayer for any of the 10 preceding taxable years.

''(c) PROHIBITION ON COLLECTION OF INFORMATION REGARDING FIREARMS.—No taxpayer shall be required, as a condition of the credit allowed under this section, to provide any information with respect to any firearms owned by the taxpayer.''.

(b) CONFORMING AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 25D the following new item:

''Sec. 25E. Firearm safety credit.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of enactment of this Act.

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**SA 5126.** Mr. MARSHALL submitted an amendment intended to be proposed by him to the bill S. 2938, to make our communities safer; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. ___. ADDITIONAL FUNDS FOR SCHOOL SECURITY.**

(a) IN GENERAL.—Notwithstanding any other provision of an ESSERF program or any other law, a State or local educational agency that has received funds under an ESSERF program may, in lieu of the original requested or authorized use for such funds, use a portion of, or all, of the unexpended funds to carry out 1 or more school security measures.

(b) NO FEDERAL INTERFERENCE.—The Secretary of Education shall not—

(1) prevent or discourage any State or local educational agency from using any ESSERF program funds for school security measures;

(2) require the use of funds under subsection (a) to be in response to, or in any way connected with, the coronavirus; or

(3) enforce any requirement of an ESSERF program if such requirement would prevent a State or local educational agency from carrying out a school security measure authorized under subsection (a).

(c) DEFINITIONS.—In this section:

(1) ESSERF PROGRAM.—The term ''ESSERF program'' means a program carried out under—

(A) section 18003 of the CARES Act (20 U.S.C. 3401 note; Public Law 116–136);

(B) section 313 of division M of the Consolidated Appropriations Act, 2021 (Public Law 116–260; 134 Stat. 1929); or

(C) section 2001 of the American Rescue Plan Act of 2021 (Public Law 117–2; 135 Stat. 19).

(2) SCHOOL SECURITY MEASURE.—The term ''school security measure'' means any of the following:

(A) An evidence-based strategy or program to prevent violence, which may include the use of appropriate technologies, including the placement and use of metal detectors and other deterrent measures and emergency notification and response technologies.

(B) Training to prevent student violence against others and self, including training for local law enforcement officers, school personnel, and students.

(C) The development and operation of an anonymous reporting system for threats of school violence, including a mobile telephone application, hotline, or internet website.

(D) The development and operation of—

(i) a school threat assessment and intervention team that may include coordination with law enforcement agencies and school personnel; and

(ii) specialized training for school officials in responding to mental health crises.

(E) Coordination with local law enforcement agencies.

(F) A security assessment.

(G) Security training of personnel and students.

(H) Acquisition and installation of technology for expedited notification of local law enforcement during an emergency.

(I) Reinforcing or replacing classroom doors, locks, or window panels.

(J) Constructing fencing, bollards, planters, curbs, walls, or any other entry control measure to create a single point of entry to the campus.

(K) Clearing exterior spaces of foliage or structures to eliminate spaces that could conceal illicit activity, provide access to the building above the first floor, or otherwise aid an intruder.

(L) Installing a system to monitor entryways, hallways, stairwells, and utility rooms, such as physical inspection, a buzz-in system, or surveillance cameras.

(M) Hiring and paying the salaries of qualified individuals, such as retired law enforcement officers or military veterans, to serve as armed school resource officers.

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**SA 5127.** Mr. MORAN submitted an amendment intended to be proposed by him to the bill S. 2938, to make our communities safer; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. ____. PROHIBITION ON SECRETARY OF VETERANS AFFAIRS TRANSMITTAL OF CERTAIN INFORMATION TO THE DEPARTMENT OF JUSTICE FOR USE BY THE NATIONAL INSTANT CRIMINAL BACKGROUND CHECK SYSTEM.**

(a) IN GENERAL.—Chapter 55 of title 38, United States Code, is amended by inserting after section 5501A the following new section:

**''§ 5501B. Prohibition on transmittal of certain information to the Department of Justice for use by the national instant criminal background check system**

''The Secretary may not transmit to any entity in the Department of Justice, for use by the national instant criminal background check system established under section 103 of the Brady Handgun Violence Prevention Act (34 U.S.C. 40901), personally identifiable information of an individual, solely on the basis of a determination by the Secretary under chapter 11 of this title that the individual has a service-connected disability.''.

(b) CLERICAL AMENDMENT.—The table of sections at the beginning of chapter 55 of such title is amended by inserting after the item relating to section 5501A the following new item:

''5501B. Prohibition on transmittal of certain information to the Department of Justice for use by the national instant criminal background check system.''.

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**SA 5128.** Mr. LEE submitted an amendment intended to be proposed by him to the bill S. 2938, to make our communities safer; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. ____. NICS REPORT.**

Not later than 1 year after the date of enactment of this Act, and annually thereafter, the Attorney General shall submit to the Committee on the Judiciary of the Senate and the Committee on the Judiciary of the House of Representatives a report that includes, with respect to the preceding year—

(1) the demographic data of persons who were determined to be ineligible to purchase a firearm based on a background check performed by the National Instant Criminal Background Check System, including race, ethnicity, national origin, sex, gender, age, disability, average annual income, and English language proficiency, if available; and

(2) the reasons for the ineligibility determinations described in paragraph (1).

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**SA 5129.** Mr. LEE submitted an amendment intended to be proposed by him to the bill S. 2938, to make our communities safer; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. ____. CONDITIONS FOR TREATMENT OF CERTAIN PERSONS AS ADJUDICATED MENTALLY INCOMPETENT FOR CERTAIN PURPOSES.**

(a) IN GENERAL.—Chapter 55 of title 38, United States Code, is amended by adding at the end the following:

**''§ 5511. Conditions for treatment of certain persons as adjudicated mentally incompetent for certain purposes**

''In any case arising out of the administration by the Secretary of laws and benefits under this title, a person who is mentally incapacitated, deemed mentally incompetent, or experiencing an extended loss of consciousness shall not be considered adjudicated as a mental defective under subsection (d)(4) or (g)(4) of section 922 of title 18 without the order or finding of a judge, magistrate, or other judicial authority of competent jurisdiction that such person is a danger to himself or herself or others.''.

(b) TECHNICAL AND CONFORMING AMENDMENT.—The table of sections at the beginning of chapter 55 of title 38, United States Code, is amended by adding at the end the following:

''5511. Conditions for treatment of certain persons as adjudicated mentally incompetent for certain purposes.''.

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**SA 5130.** Mr. LEE proposed an amendment to the bill S. 4261, to suspend duties and other restrictions on the importation of infant formula to address the shortage of infant formula in the United States, and for other purposes; as follows:

Strike all after the enacting clause and insert the following: