An Act To Establish a Sales Tax Exemption and an Income Tax Deduction for the Purchase of Firearm Safety Devices

Reference to the Committee on Taxation suggested and ordered printed.

Presented by Representative COREY of Windham.
Cosponsored by Senator DIAMOND of Cumberland and Representatives: DOORE of Augusta, LYFORD of Eddington, MARTIN of Eagle Lake, O'CONNOR of Berwick, PLUECKER of Warren, STANLEY of Medway, Senators: GUERIN of Penobscot, ROSEN of Hancock.
Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1760, sub-§103 is enacted to read:

103. Firearm safety devices. Sales of firearm safety devices. For purposes of this subsection, "firearm safety device" means a safe or lockbox for securing firearms, a trigger or barrel lock and any other item designed to enhance home firearm safety.

Sec. 2. 36 MRSA §5122, sub-§2, ¶QQ is enacted to read:

QQ. For tax years beginning on or after January 1, 2019, the amount up to $250 spent during the tax year to purchase a safe or lockbox for securing firearms.

SUMMARY

This bill provides a sales tax exemption for the purchase of firearm safety devices and an income tax deduction of up to $250 for the purchase of a safe or lockbox for securing firearms.