



130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 1140

H.P. 818

House of Representatives, March 22, 2021

**An Act To Establish a Sales Tax Exemption for the Purchase of
Firearm Safety Devices**

Received by the Clerk of the House on March 18, 2021. Referred to the Committee on
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative COREY of Windham.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1760, sub-§107** is enacted to read:

3 **107. Firearm safety devices.** Beginning January 1, 2022, sales of firearm safety
4 devices. For purposes of this subsection, "firearm safety device" means, if specifically
5 designed for securing firearms:

6 A. A safe or lockbox; or

7 B. A trigger or barrel lock.

8 **SUMMARY**

9 This bill establishes a sales tax exemption for a safe, lockbox, trigger lock or barrel
10 lock that is specifically designed for securing firearms.