

HOUSE BILL 56: Safe Firearm Storage/Tax Exemption and Credit.

2023-2024 General Assembly

Committee: House Rules, Calendar, and Operations of the Date: June 7, 2023

House

Introduced by: Reps. Paré, Bell, Adams, Dahle Prepared by: Trina Griffin Analysis of: First Edition Staff Attorney

OVERVIEW: House Bill 56 would provide a temporary one-year sales tax exemption for the purchase of equipment designed to prevent unauthorized persons from accessing firearms, effective for sales on or after October 1, 2023.

BILL ANALYSIS:

Section 1 of the bill would exempt from State and local sales tax and for a period of one year the purchase of equipment that is designed to prevent unauthorized access to firearms. The exemption would apply to retail sales occurring on or after October 1, 2023, and would expire on October 1, 2024, for sales made on or after that date.

Equipment eligible for the exemption would include:

- A device that, when installed on a firearm, is designed to prevent the firearm from being operated without first deactivating the device.
- A gun safe, gun case, lockbox, or other device that is intended for home use and is designed to prevent access to a firearm except by a key, combination, biometric data, or other similar means.

The exemption would not apply to a glass-faced cabinet or other form of storage that is primarily designed to allow for the display of firearms.

EFFECTIVE DATE: The act would become effective October 1, 2023, and would expire on October 1, 2024.

Susan Sitze, counsel to House Judiciary 2, substantially contributed to this summary.

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