

SENATE BILL 351

Q4

6lr0967

By: **Senators Jennings, Astle, Bates, Cassilly, Eckardt, Edwards, Hershey, Hough,
Norman, Ready, Salling, Serafini, and Waugh**

Introduced and read first time: January 28, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Firearm Safety Devices**

3 FOR the purpose of providing an exemption under the sales and use tax for the sale of
4 certain firearm safety devices; defining a certain term; and generally relating to a
5 sales and use tax exemption for the sales of certain firearm safety devices.

6 BY adding to

7 Article – Tax – General

8 Section 11–232

9 Annotated Code of Maryland

10 (2010 Replacement Volume and 2015 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
12 That the Laws of Maryland read as follows:

13 **Article – Tax – General**

14 **11–232.**

15 **(A) IN THIS SECTION, “FIREARM SAFETY DEVICE” MEANS A FIREARM SAFE,**
16 **FIREARM LOCK BOX, TRIGGER AND BARREL LOCK, OR ANY OTHER ITEM DESIGNED**
17 **TO ENHANCE HOME FIREARM SAFETY.**

18 **(B) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF A FIREARM**
19 **SAFETY DEVICE.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2016.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

