A BILL ENTITLED

AN ACT concerning

Sales and Use Tax – Exemption – Firearm Safety Devices

FOR the purpose of defining “firearm safety device”; providing an exemption from the sales and use tax for a certain amount of the taxable price of certain firearm safety devices; and generally relating to a sales and use tax exemption for the sales of certain firearm safety devices.

BY adding to

Article – Tax – General

Section 11–244

Annotated Code of Maryland

(2016 Replacement Volume and 2021 Supplement)

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

Article – Tax – General

11–244.

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

(B) THE SALES AND USE TAX DOES NOT APPLY TO THE FIRST $500 OF THE TAXABLE PRICE OF A FIREARM SAFETY DEVICE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
1 1, 2022.