



2A Maryland

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House Bill 0250
Income Tax – Credit for Firearm Safety Devices
FAVORABLE

We support any practical means to encourage the safe storage of firearms. The tax credit for a “firearm safety device” as defined in this bill is a step in the right direction. However, the process delineated in the bill is unduly complex, and perhaps even counterproductive.

Because the bill requires a copy of the “tax credit certificate” be attached to the individual’s tax return, the taxpayer may be compelled to file paper copies of the tax return. It would seem simpler and far less onerous to simply attach a copy of the sales receipt and avoid the intermediate process entirely.

We also recommend that the annual cap on tax credits be increased from \$250,000 to \$500,000.

We urge a favorable report on House Bill 0250.

Respectfully,

John H. Josselyn

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