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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.

ROBERT B. HUNT

R(+ 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 4 5	107. Firearm safety devices. Beginning January 1, 2022, sales of firearm safety devices. For purposes of this subsection, "firearm safety device" means, if specifically designed for securing firearms:
6	A. A safe or lockbox; or
7	B. A trigger or barrel lock.
8	SUMMARY
9 10	This bill establishes a sales tax exemption for a safe, lockbox, trigger lock or barrel lock that is specifically designed for securing firearms.