

# HB 816

## Sales and Use Tax Exemption Firearm Safety Devices

FEBRUARY 23, 2022

ENVIRONMENT AND TRANSPORTATION COMMITTEE

SPONSORED BY DELEGATE NEIL C. PARROTT



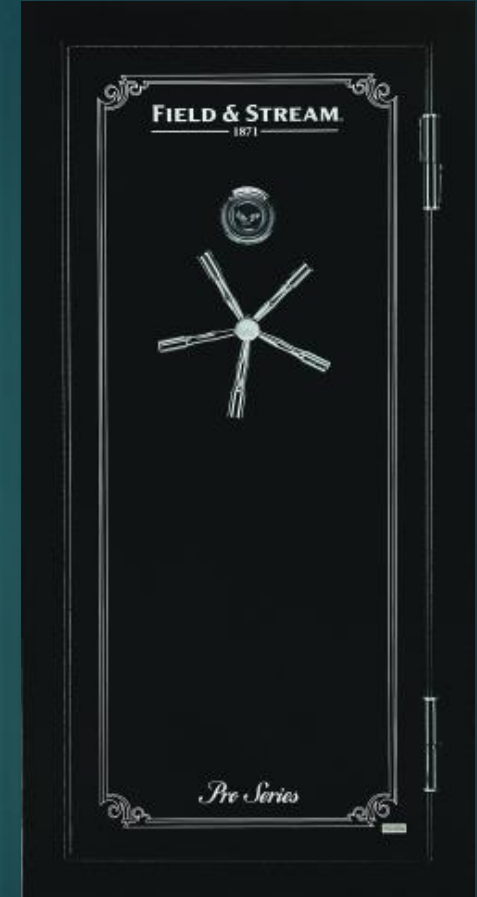
Parents who want to keep their families safe may buy firearms for protection.

Unfortunately, sometimes children find their parents' firearms and accidentally fire them, causing injury and death.

**This could be prevented** if the firearms were secured in a gun safe or lockbox to prevent them from being accidentally handled.

# What Does This Bill Do?

- ▶ HB 816 provides a sales tax exemption for the first \$500 spent on firearm safety devices
- ▶ Provides an incentive for firearm holders to purchase safety devices for their firearms



# Other states have firearm safety tax exemptions:

- ▶ Tennessee (tax exempt for a year 2021-2022)
- ▶ Maine (2021)
- ▶ Texas (2021)
- ▶ West Virginia (2021)
- ▶ Connecticut
- ▶ Massachusetts
- ▶ New Jersey
- ▶ Washington
- ▶ Michigan



<https://www.law360.com/tax-authority/articles/>

<https://www.kawc.org/2022-01-17/legislation-would-lower-sales-tax-on-guns>

<https://www.protectandlock.com/gun-safe-tax-deductible/>



“If our guns are not safely stored, a tragedy can happen when we least expect it. Removing the sales and use taxes on safety devices is just one practical way to encourage and promote safe gun habits.”

- Michigan Senator  
Tonya Schuitmaker

## UNSAFE STORAGE OF FIREARMS POSES A THREAT IN HOMES WITH CHILDREN

A study found that in homes with children and firearms...



HAD FIREARMS IN UNLOCKED PLACES



KEPT GUNS WITH NO TRIGGER LOCKS IN UNLOCKED PLACES

SMARTGUNLAWS.ORG

## SIMPLE SAFETY DEVICES CAN PREVENT ACCIDENTAL DEATHS

About a third of accidental deaths caused by firearms can be prevented by the use of a child-proof safety lock and a device that indicates whether a firearm is loaded.

  
CHILD-PROOF SAFETY LOCK

+

INDICATOR  
  
LOADING INDICATOR

=

31%  
FEWER ACCIDENTAL DEATHS


SMARTGUNLAWS.ORG

# Benefits of HB 816

- ▶ Creates better safety in the home
- ▶ Protects against unauthorized use and accidental discharge
- ▶ Encourages people to buy safer storage units – such as a gun safe - which is more convenient and more likely to be used

# But What About Loss of Tax Revenue?

- ▶ The fiscal note indicates a one-time fee of \$81,300 for notifications.
- ▶ It estimates a loss of revenue up to \$550,000/year.
- ▶ This is a small cost to pay for increased safety – how much is one life worth



The state should do ALL it can to  
promote gun safety.

Please vote in favor for HB 816

**Questions?**