

HOUSE BILL 963

Q4

11r2410

By: **Delegate Parrott**

Introduced and read first time: February 2, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of providing an exemption from the sales and use tax for a certain amount
4 of the taxable price of certain firearm safety devices; defining a certain term; and
5 generally relating to a sales and use tax exemption for the sales of certain firearm
6 safety devices.

7 BY adding to

8 Article – Tax – General

9 Section 11–241

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2020 Supplement)

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

14 **Article – Tax – General**

15 **11–241.**

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

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

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
22 1, 2021.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

