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HOUSE BILL 2031

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State of Washington

64th Legislature

2015 Regular Session

By Representatives Harmsworth, Blake, Scott, Buys, Vick, Zeiger, Griffey, and Young

Read first time 02/09/15. Referred to Committee on Judiciary.

1 AN ACT Relating to improving public safety by encouraging the  
2 voluntary purchase and voluntary use of firearm safety products;  
3 amending RCW 82.08.832 and 82.12.832; and creating a new section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** (1) The legislature finds that the current  
6 incentive to encourage firearm safety practices by providing a sales  
7 tax exemption for gun safes was a prudent public safety investment  
8 and should be expanded to all products that promote firearm safety by  
9 preventing the unauthorized access or accidental discharge of a  
10 firearm. Therefore, the legislature intends to provide a sales and  
11 use tax exemption for the voluntary purchase of firearm safety  
12 products.

13 (2)(a) This subsection is the tax preference performance  
14 statement for the sales and use tax exemption for firearm safety  
15 products as provided in section 2 of this act. The performance  
16 statement is only intended to be used for subsequent evaluation of  
17 the tax preference. It is not intended to create a private right of  
18 action by any party or be used to determine eligibility to  
19 preferential tax treatment.

1 (b) The legislature categorizes this tax preference as one  
2 intended to induce certain designated behavior by taxpayers as  
3 indicated in RCW 82.32.808(2)(a).

4 (c) It is the legislature's specific public policy objective to  
5 authorize a sales and use tax exemption for the voluntary purchase of  
6 firearm safety products to encourage the purchase of these products  
7 and to provide an incentive to Washington citizens to promote firearm  
8 safety by purchasing such products.

9 (d) In order to obtain the necessary data to perform an  
10 evaluation of the effectiveness of the sales and use tax exemption,  
11 the department of revenue must provide a unique exemption code for  
12 taxpayers that file their tax return electronically to report the  
13 total amount of exempt firearm safety product sales. The department  
14 of revenue is required to include this tax preference in any future  
15 publication of the tax exemption study pursuant to RCW 43.06.400.

16 (e) The joint legislative audit and review committee must review  
17 the tax preference provided in this act as part of its normal review  
18 process of tax preferences. The committee must specifically assess  
19 the sales of firearm safety products for every year in which the  
20 department of revenue can provide data.

21 **Sec. 2.** RCW 82.08.832 and 1998 c 178 s 1 are each amended to  
22 read as follows:

23 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
24 gun safes or firearm safety products.

25 (2) As used in this section and RCW 82.12.832((~~7~~)):

26 (a) "Firearm safety product" means a device that, when installed  
27 on a firearm, is designed to prevent the unauthorized use or  
28 accidental discharge of the firearm without first removing or  
29 deactivating the device from the firearm.

30 (b) "Gun safe" means an enclosure specifically designed or  
31 modified for the purpose of storing a firearm and equipped with a  
32 padlock, key lock, combination lock, or similar locking device which,  
33 when locked, prevents the unauthorized use of the firearm.

34 (3) The department must provide a unique exemption code for  
35 taxpayers that file their tax return electronically to report the  
36 total amount of exempt firearm safety products sold.

37 **Sec. 3.** RCW 82.12.832 and 1998 c 178 s 2 are each amended to  
38 read as follows:

1           The provisions of this chapter do not apply with respect to the  
2 use of gun safes or firearm safety products as defined in RCW  
3 82.08.832.

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