

SENATE BILL REPORT

HB 2969

As Reported By Senate Committee On:
Law & Justice, February 25, 1998
Ways & Means, March 2, 1998

Title: An act relating to sales and use tax exemption for gun safes.

Brief Description: Providing a sales and use tax exemption for gun safes.

Sponsors: Representatives Carrell, Sheahan, B. Thomas, Robertson, Sterk, Sherstad, McMorris, Backlund, Ballasiotes, Talcott, DeBolt, Alexander, Boldt, Zellinsky, Pennington, Mitchell, Huff, K. Schmidt, Dyer, Bush, Dunn, Schoesler, Smith, D. Sommers, Dunshee and McCune.

Brief History:

Committee Activity: Law & Justice: 2/25/98 [DP-WM, DNP].
Ways & Means: 3/2/98 [DP, DNP].

SENATE COMMITTEE ON LAW & JUSTICE

Majority Report: Do pass and be referred to Committee on Ways & Means.

Signed by Senators Roach, Chair; Johnson, Vice Chair; Hargrove, Kline, Long, Stevens and Zarelli.

Minority Report: Do not pass.

Signed by Senator Fairley.

Staff: David Johnson (786-7754)

SENATE COMMITTEE ON WAYS & MEANS

Majority Report: Do pass.

Signed by Senators West, Chair; Deccio, Vice Chair; Strannigan, Vice Chair; Hochstatter, Kohl, Long, Loveland, McDonald, Roach, Rossi, Schow, Swecker and Zarelli.

Minority Report: Do not pass.

Signed by Senator Fraser.

Staff: Terry Wilson (786-7433)

Background: The sales tax is imposed on retail sales of most items of tangible personal property and some services.

The use tax is imposed on the use of an item in this state, when the acquisition of the item has not been subject to sales tax. Use tax applies to items purchased from sellers who do

not collect sales tax, items acquired from out-of-state, and items produced by the person using the item.

Gun safes are items which are specifically designed for storing firearms and equipped with locks which prevent the unauthorized use of the firearm.

Summary of Bill: Gun safes are exempt from sales and use taxes.

Appropriation: None.

Fiscal Note: Available.

Effective Date: The bill takes effect on July 1, 1998.

Testimony For (Law & Justice): Gun safes keep guns out of hands they don't belong in (e.g. burglars, kids, etc.). We ought to encourage their purchase. Trigger locks, unfortunately, aren't as reliable.

Testimony Against (Law & Justice): None.

Testified (Law & Justice): Representative Michael Carrell, prime sponsor (pro).

Testimony For (Ways & Means): The trigger lock approach did not work. This approach is more appropriate. It is an incentive rather than being punitive. This bill saves lives and discourages theft. It encourages safety by keeping guns out of the hands of children.

Testimony Against (Ways & Means): None.

Testified (Ways & Means): PRO: Representative Carrell, prime sponsor; Joe Waldron, Gun Owners' Action League/CCRKBA; Allan Woodbridge, Washington State Rifle and Pistol Association; Western Fish and Wildlife, Washington Property Rights Alliance.