

**SHB 2376 - H AMD 837**

By Representative Harmsworth

SCOPED 02/25/2016

1 On page 297, after line 13, insert the following:

2 "Sec. 920. RCW 82.08.832 and 1998 c 178 s 1 are each amended to  
3 read as follows:

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

6 (2) As used in this section and RCW 82.12.832((~~τ~~)):

7 (a) "Firearm safety product" means a device that, when installed  
8 on a firearm, is designed to prevent the unauthorized use or  
9 accidental discharge of the firearm without first removing or  
10 deactivating the device from the firearm; and

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

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

18

19 **Sec. 921.** RCW 82.12.832 and 1998 c 178 s 2 are each amended to  
20 read as follows:

21 The provisions of this chapter do not apply with respect to the  
22 use of gun safes or firearm safety products as defined in RCW  
23 82.08.832."

24

25 Renumber remaining sections consecutively, correct internal  
26 references accordingly, and correct the title.

27

EFFECT: Provides a sales and use tax exemption for the sale of firearm safety products such as trigger locks and cable locks. The Department of Revenue must provide a unique exemption code for taxpayers that file their returns electronically to report the amount of firearm safety products sold.

FISCAL IMPACT: Indeterminate reduction in General Fund-State revenues.

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