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## Judiciary Committee

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### HB 1270

**Title:** An act relating to improving public safety by encouraging the voluntary purchase and voluntary use of firearm safety products.

**Brief Description:** Improving public safety by encouraging the voluntary purchase and voluntary use of firearm safety products.

**Sponsors:** Representatives Harmsworth, Blake, Rodne, Muri, Stokesbary, MacEwen, Hayes, Haler and Buys.

<p style="text-align: center;"><b>Brief Summary of Bill</b></p> <ul style="list-style-type: none"><li>• Expands the current sales and use tax exemption for gun safes to include firearm safety products.</li></ul>
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**Hearing Date:** 2/7/17

**Staff:** Audrey Frey (786-7289).

**Background:**

*Sales and Use Taxes.* Goods and services used in this state are subject to either sales or use tax, but not both. Retail sales taxes are imposed on retail sales of most articles of tangible personal property and certain services. A retail sale is a sale of a good or service to the final consumer. Use taxes are imposed when a seller or service provider does not collect the retail sales tax, such as when goods or services are purchased out-of-state. The use tax compensates when the sales tax has not been paid.

Retail sales and use taxes are imposed by the state, most cities, and all counties. The state sales and use tax rate is 6.5 percent. Local tax rates vary from 0.5 percent to 3.0 percent, depending on location.

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*Gun Safe Exemption.* Sales and use tax exemptions are provided for a wide range of goods and services, including gun safes. A gun safe is defined as an enclosure specifically designed or modified for the purpose of storing firearms and equipped with a lock or similar device which, when locked, prevents the unauthorized use of the firearm.

**Summary of Bill:**

The current sales and use tax exemption for gun safes is expanded to include firearm safety products.

A firearm safety product is defined as a device that, when installed on a firearm, is designed to prevent the unauthorized use or accidental discharge of the firearm without first removing or deactivating the device from the firearm.

The Department of Revenue (DOR) is required to assign a unique exemption code for taxpayers that file electronically to report the total amount of exempt firearm safety products sold.

The Joint Legislative Audit and Review Committee is required to review the tax preference as part of its normal review process and assess the sales of firearm safety products for every year for which the DOR can provide data.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.