

# MAINE STATE LEGISLATURE

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# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 85

H.P. 71

House of Representatives, January 15, 2019

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**An Act To Establish a Sales Tax Exemption and an Income Tax  
Deduction for the Purchase of Firearm Safety Devices**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative COREY of Windham.  
Cosponsored by Senator DIAMOND of Cumberland and  
Representatives: DOORE of Augusta, LYFORD of Eddington, MARTIN of Eagle Lake,  
O'CONNOR of Berwick, PLUECKER of Warren, STANLEY of Medway, Senators: GUERIN  
of Penobscot, ROSEN of Hancock.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1760, sub-§103** is enacted to read:

3 **103. Firearm safety devices.** Sales of firearm safety devices. For purposes of this  
4 subsection, "firearm safety device" means a safe or lockbox for securing firearms, a  
5 trigger or barrel lock and any other item designed to enhance home firearm safety.

6 **Sec. 2. 36 MRSA §5122, sub-§2, ¶QQ** is enacted to read:

7 **QQ.** For tax years beginning on or after January 1, 2019, the amount up to \$250  
8 spent during the tax year to purchase a safe or lockbox for securing firearms.

9 **SUMMARY**

10 This bill provides a sales tax exemption for the purchase of firearm safety devices  
11 and an income tax deduction of up to \$250 for the purchase of a safe or lockbox for  
12 securing firearms.