

MAINE STATE LEGISLATURE

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L.D. 85

Date: 4/3/19

(Filing No. H- 59)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 71, L.D. 85, Bill, "An Act To Establish a Sales Tax Exemption and an Income Tax Deduction for the Purchase of Firearm Safety Devices"

Amend the bill by striking out the title and substituting the following:

'An Act To Establish a Sales Tax Exemption for the Purchase of Firearm Safety Devices'

Amend the bill by striking out everything after the enacting clause and inserting the following:

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

103. Firearm safety devices. Sales of firearm safety devices. For purposes of this subsection, "firearm safety device" means, if specifically designed for securing firearms:

A. A safe or lockbox; or

B. A trigger or barrel lock.

Sec. 2. Effective date. This Act takes effect November 1, 2019.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment strikes the bill and instead establishes a sales tax exemption for a safe, lockbox, trigger lock or barrel lock that is specifically designed for securing firearms.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



129th MAINE LEGISLATURE

LD 85

LR 864(02)

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

Fiscal Note for Bill as Amended by Committee Amendment

A(14-59)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$37,044	\$82,321	\$83,134	\$83,953
Revenue				
General Fund	(\$37,044)	(\$82,321)	(\$83,134)	(\$83,953)
Other Special Revenue Funds	(\$1,950)	(\$4,333)	(\$4,375)	(\$4,419)

Fiscal Detail and Notes

This bill provides a sales tax exemption for the purchase of devices to secure firearms and would result in a loss of General Fund revenue of \$37,044 in fiscal year 2019-20 and \$82,321 in fiscal year 2020-21. It would also result in a loss of Other Special Revenue Funds revenue of \$1,950 in fiscal year 2019-20 and \$4,333 in fiscal year 2020-21.