



# Sales Tax Exemptions on Firearms Storage Devices

Andrea Jimenez, Policy Analyst, Fiscal Affairs Program

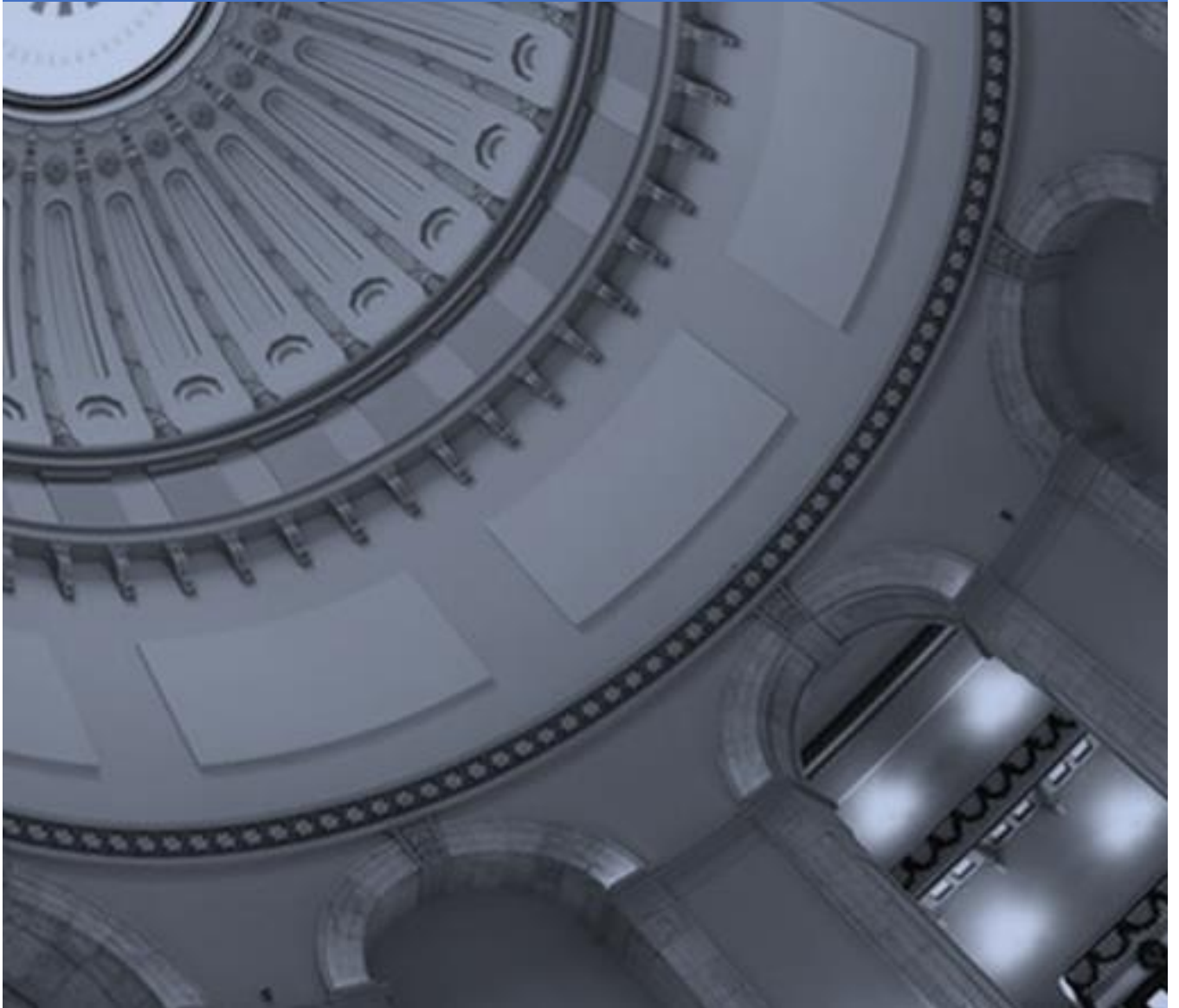
Anne S. Teigen, Esq. Associate Director, Criminal and Civil Justice

Oklahoma Senate Finance Committee

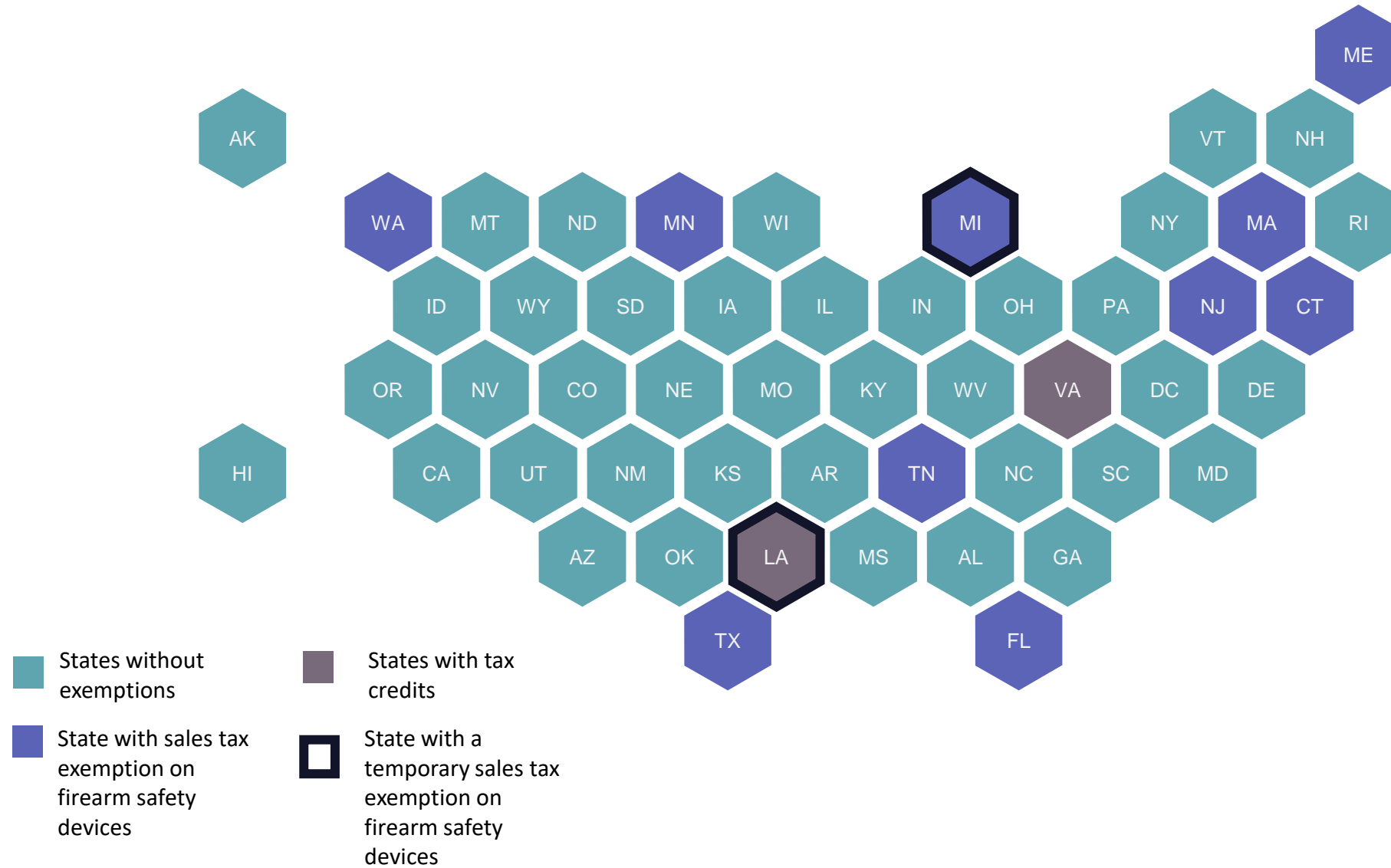
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# Who is NCSL?

- Non-profit, bi-partisan organization.
- Members are all 7,383 legislators and 30,000 legislative staff in 50 states, D.C. and U.S. territories.
- Offices in Denver and D.C.
- Among our goals– to provide legislatures with information and research about policy issues, both state and federal.
- NCSL tracks state policy developments in all public policy areas.



# States with Sales Tax Exemption on Firearm Safety Devices



# Firearm Safety Device Definition

- **Connecticut:** Firearm safety devices include safes, lock boxes, trigger and barrel locks and other items designed to enhance home firearm safety.
- **Florida:** Firearm safety devices include firearm safes, firearm lock boxes, firearm cases, or other devices that are designed to be used to store firearms and that are designed to be unlocked only via keys, combinations, or other similar means; and firearm trigger locks or firearm cable locks that, when installed on firearms, are designed to prevent firearms from being operated without first deactivating the locks and that are designed to be unlocked only via keys, combinations, or other similar means.
- **Maine:** Firearm safety device means a safe or lockbox for securing firearms, a trigger or barrel lock and any other item designed to enhance home firearm safety.
- **Tennessee:** Gun safe means a locking container or other enclosure equipped with a padlock, key lock, combination lock, or other locking device that is designed and intended for the secure storage of one (1) or more firearms; and "Gun safety device" means any integral device to be equipped or installed on a firearm that permits a user to program the firearm to operate only for specified persons designated by the user through computerized locking devices or other means integral to and permanently part of the firearm.
- **Washington:** Gun safe means an enclosure specifically designed or modified for the purpose of storing a firearm and equipped with a padlock, key lock, combination lock, or similar locking device which, when locked, prevents the unauthorized use of the firearm.



# Cost of Firearm Safety Device Sales Tax Exemption

<b>Florida</b>  FY 2024: (\$3.2M)  FY 2025: (\$3.7M)	<b>Maine</b>  FY 2021-2022: (\$42,350)  FY 2023-2024: (\$85,662)	<b>Michigan</b>  FY 2023-2024: (\$1.4M)  FY 2024-2025: (\$400,000)
<b>Tennessee</b>  FY 2022: State Revenue (\$321,300) Local Revenue (\$131,100)	<b>Texas</b>  FY 2023: (\$880,000)  FY 2026: (\$1.04M)	



# Firearm Safety Device Tax Credit

- **Louisiana** offers an income tax credit of up to \$500 for gun safe storage devices.
- **Virginia** offers a tax credit up to \$300, the cost of a qualifying firearm safe can be no more than \$1,500. There is a cap of \$5M per tax year that is distributed on a first come, first served basis.

Louisiana	Virginia
FY 2023-2024: (\$500,000) FY 2024-2025: (\$500,000)	The state was not able to estimate an exact cost but the revenue loss is expected to be minimal



# Full List of State Statutes

- Connecticut General Statutes [§ 12-412](#)
- Florida Tax Information Publication [23A01-14](#)
- Louisiana Revised Statutes [§ 47:297.24](#)
- Maine Rev. Statutes Annotated [tit. 36, § 1760\(111\)](#)
- Massachusetts General Law ch. 64H, [§ 6 \(rr\)](#)
- Michigan Compiled Laws [§ 205.54II](#)
- Minnesota Statutes [§ 297A.67](#)
- New Jersey Statutes [§ 54:32B-8.50](#)
- Code of Virginia [§ 58.1-339.14](#)
- Tennessee Code Annotated Title [§ 67-6-393](#)
- Texas Statutes, Tex. Tax Code [§ 151.3131](#)
- Revised Code of Washington [82.08.832](#)

Are these policies effective?

Effective at what?

What does the research say?



## What Constitutes *Safe Storage*?

Everytown for Gun Safety Action Fund (undated), the American Academy of Pediatrics (Schaechter, 2021), the National Shooting Sports Foundation (as part of its Project ChildSafe program) (NSSE, 2016), and the U.S. Concealed Carry Association (Alcazar, 2021) recommend that firearms be stored locked and unloaded, and stored separate from ammunition, which they recommend should also be stored locked. Project ChildSafe states in its brochure:

Unloaded firearms should be stored in a locked cabinet, safe, gun vault or storage case. Be sure to place a locked storage case in a location inaccessible to children.

Unloaded firearms can also be secured with a gun locking device that renders the firearm inoperable. A gun lock should be used as an additional safety precaution and not as a substitute for secure storage. If firearms are disassembled, parts should be securely stored in separate locations.

Always re-check firearms carefully and completely to be sure that they are "still" unloaded when you remove them from storage. Accidents could occur if a family member has loaned or borrowed a gun and then carelessly returned it to storage while it was still loaded (NSSE, 2020, p. 8).

- <https://www.rand.org/research/gun-policy/analysis/essays/personal-firearm-storage.html>





# Safe Firearm Storage Research

- In an [audit](#) of 20 firearm safety training courses published by the National Institute of Health:
  - 90 percent discussed using a gun safe, and
  - 50 to 70 percent discussed using cable locks and trigger locks.
  - 10 percent recommended keeping handguns loaded and unlocked.
- According to the RAND Corporation, a nonprofit research institute, as of 2022, approximately [half](#) of gun owners store their firearms locked, and one-third store their firearms locked and unloaded.
- Washington State: Random Survey
  - Just more than one-third of adults surveyed lived in a firearm-owning household;
  - of these, 37 percent kept all firearms locked and unloaded.



Photo Source: National Shooting Sports Foundation



# Safe Firearm Storage Research

- [Study from Alaska Villages](#)
  - *We found that the installation of gun cabinets in homes of Alaskan Native village residents led to substantial improvements in gun and ammunition storage practices, particularly in the locking of guns and ammunition. The intervention led to the reduction of an important risk factor for firearm injury among youth in and around these homes.*
- A 2021 study of safe firearm storage reports that distribution of storage devices may [positively impact](#) storage practices.
- [According to research cited](#) by the National Shooting Sports Foundation, most people in suicidal crisis who don't have easy access to a lethal method **will not** seek a substitute method of self-harm. Preventing access to firearms and other lethal means allows time for both the moment of intense suicidal crisis to pass, and for someone to intervene with potentially lifesaving mental health support and resources.



A PROGRAM OF  
**NSSF**  
The Firearm Industry  
Trade Association





# Anecdotes

- If the law adds firearms storage devices to the list of products exempted from sales tax
  - Enforcement and knowledge of the law by retailers is crucial. Consider one news report in [Connecticut](#), where a Walmart allegedly attempted to charge sales tax on the sale of a gun safe, despite state law specifically exempting gun safety devices from sales tax.



Photo Source: The Gun Shop LLC Maine <https://www.mainegunshopllc.com/>

I have also ordered a pistol safe from Grizzly Industrial in Bellingham, and that order also included a sales tax -- with them now and see how that goes. Hopefully, working with a smaller business local to WA would be easier.



# Recent Enacted Legislative Amendments



## Virginia HB 2387

- Establishes a tax credit of up to \$300 for purchase of firearm safety devices
- ENACTED



## Florida HB 7063

- Adds “firearm safety devices” to the list of products exempted from sales tax
- Includes firearm safes, lockboxes, and cases as well as firearm trigger locks or cable locks.
- ENACTED



## Louisiana HB 247

- Would establish a tax credit of up to \$500 for purchase of firearm safety devices.
- unanimous bipartisan support for this legislation
- ENACTED



## Tennessee SB 7085

- Establishes an indefinite exemption of sales of gun safes and gun safety devices from sales tax.
- ENACTED



## Michigan SB 81/HB 6352

- Establishes a 1-year exemption of sales of firearm safety devices from sales and use tax
- \$350 tax credit per year for the purchase of safety equipment
- ENACTED



# Recent Proposed Legislation



## North Carolina HB 56

- Implements a temporary sales tax exemption for equipment designed to prevent unauthorized access to firearms
- Would expire 1 year from enactment



## Ohio HB 186

- Exempts firearm safety devices from sales and use tax
- Explicitly excludes display cases from exemption
- Includes a notice requirement for all points of sale to indicate exemption from sales and use tax



## Maryland HB 816

- Would establish a tax credit of up to \$250 for purchase of firearm safety devices



## Vermont HB 521

- Establishes subsidy fund for Vermonters purchasing firearm storage devices
- Exempts all firearms storage devices from Vermont sales tax
- Requires dealers to include a trigger lock with each sale



## Alabama HB 375

- Exempts purchase of gun safes and gun safety devices from sales and use tax





# Questions?

## Reach Out Anytime!

Andrea Jimenez  
Policy Analyst, Fiscal Affairs Program  
[Andrea.Jimenez@ncsl.org](mailto:Andrea.Jimenez@ncsl.org)  
303.856.1420

Anne S. Teigen, Esq.  
Associate Director, Criminal and Civil Justice  
[anne.teigen@ncsl.org](mailto:anne.teigen@ncsl.org)  
303.856.1652 (o)