



SAM ILA

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Testimony In Support

LD 85, An Act to Establish a Sales Tax Exemption and an Income Tax Deduction for the Purchase of Firearms Safety Devices

Before the Joint Standing Committee on Taxation

Presented by David Trahan, Executive Director of the SAM Institute for Legislative Action

January 30, 2019

The honorable Senator Chipman, Representative Tipping, members of the Taxation Committee, my name is David Trahan, Executive Director of the SAM Institute for Legislative Action, I am here to support LD 85, An Act to Establish a Sales Tax Exemption and an Income Tax Deduction for the Purchase of Firearm Safety Devices.

First, I would like to thank Rep. Corey for sponsoring this important legislation on behalf of the SAM ILA. This testimony is specific to the amendment proposed by Rep. Corey, not the original bill, as it was not drafted to reflect our intent.

For years, gun locks have been promoted as a cheap way to make firearms safe; unfortunately, my experience is that thousands of gun locks are used a few times and then are either discarded, end up tossed out or are missing in action. Yes, some people use them, but their effectiveness is limited.

I am not advocating for anyone to stop distributing gun locks, instead, I am asking the Legislature to consider making all firearm safety equipment more accessible through tax incentives. LD 85 would create a new tax benefit of 25 percent on the purchase price of gun safes, lock boxes and other firearm safety equipment capped at a tax year total of \$1,000 or it might be easier to say the tax benefit cannot exceed \$250.00 in a 12 month period.

Most firearm owners, have more than one firearm, many have a dozen or more. Wouldn't it make more sense to own a gun safe capable of securing all the firearms in a home than trying to maintain a gun lock and key for every gun?

In addition to gun safes, handgun lock box technology allows handgun owners to purchase safes with complex locking mechanisms like fingerprint recognition and computer passwords. Higher end gun safes and lock boxes are almost impossible for young kids to access, like anything though, the better built the more expensive. Fortunately, with the right planning and education this hurdle can be overcome.

Most people are unaware of the financial incentives available to groups and individuals that are likely to own firearms, for example, members of organizations like SAM, Maine Professional Guides, Inland Fisheries and Wildlife employees and veterans can receive membership discounts on outdoor gear, including, gun safety equipment at several Maine retailers. The member discounts range from 10 to 25 percent depending on the retailer.

Using a mid-range, Liberty brand, 24 gun safe, price (\$929.99) as an example, a new \$250.00 tax credit, sales tax exemption, (\$51.14) and, up to 25 percent discount, (\$232.49) would allow gun owners to purchase a gun safe for \$396.36. For those that don't belong to one of these groups, the price drops to \$628.85.

In addition to these savings, the legislation could be amended to establish a separate fund seeded by private and public sources to provide sliding scale grants to lower income families, in addition, there are safes on the market that range from \$300-\$500. Such a plan would need a corresponding public education campaign that I will address later in the legislative session, I will elaborate if the committee so desires. Expanding access to devices that promote the safe and responsible storage of firearms should bring all Maine people together, we hope the committee will support LD 85 as amended. Thank you.