
HOUSE BILL 1270

State of Washington

65th Legislature

2017 Regular Session

By Representatives Harmsworth, Blake, Rodne, Muri, Stokesbary, and MacEwen

1 AN ACT Relating to improving public safety by encouraging the
2 voluntary purchase and voluntary use of firearm safety products;
3 amending RCW 82.08.832 and 82.12.832; and creating a new section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** (1) The legislature finds that the current
6 incentive to encourage firearm safety practices by providing a sales
7 tax exemption for gun safes was a prudent public safety investment
8 and should be expanded to all products that promote firearm safety by
9 preventing the unauthorized access or accidental discharge of a
10 firearm. Therefore, the legislature intends to provide a sales and
11 use tax exemption for the voluntary purchase of firearm safety
12 products.

13 (2)(a) This subsection is the tax preference performance
14 statement for the sales and use tax exemption for firearm safety
15 products as provided in section 2 of this act. The performance
16 statement is only intended to be used for subsequent evaluation of
17 the tax preference. It is not intended to create a private right of
18 action by any party or be used to determine eligibility to
19 preferential tax treatment.

1 (b) The legislature categorizes this tax preference as one
2 intended to induce certain designated behavior by taxpayers as
3 indicated in RCW 82.32.808(2)(a).

4 (c) It is the legislature's specific public policy objective to
5 authorize a sales and use tax exemption for the voluntary purchase of
6 firearm safety products to encourage the purchase of these products
7 and to provide an incentive to Washington citizens to promote firearm
8 safety by purchasing such products.

9 (d) In order to obtain the necessary data to perform an
10 evaluation of the effectiveness of the sales and use tax exemption,
11 the department of revenue must provide a unique exemption code for
12 taxpayers that file their tax return electronically to report the
13 total amount of exempt firearm safety product sales. The department
14 of revenue is required to include this tax preference in any future
15 publication of the tax exemption study pursuant to RCW 43.06.400.

16 (e) The joint legislative audit and review committee must review
17 the tax preference provided in this act as part of its normal review
18 process of tax preferences. The committee must specifically assess
19 the sales of firearm safety products for every year in which the
20 department of revenue can provide data.

21 **Sec. 2.** RCW 82.08.832 and 1998 c 178 s 1 are each amended to
22 read as follows:

23 (1) The tax levied by RCW 82.08.020 does not apply to sales of
24 gun safes or firearm safety products.

25 (2) As used in this section and RCW 82.12.832((~~7~~)):

26 (a) "Firearm safety product" means a device that, when installed
27 on a firearm, is designed to prevent the unauthorized use or
28 accidental discharge of the firearm without first removing or
29 deactivating the device from the firearm.

30 (b) "Gun safe" means an enclosure specifically designed or
31 modified for the purpose of storing a firearm and equipped with a
32 padlock, key lock, combination lock, or similar locking device which,
33 when locked, prevents the unauthorized use of the firearm.

34 (3) The department must provide a unique exemption code for
35 taxpayers that file their tax return electronically to report the
36 total amount of exempt firearm safety products sold.

37 **Sec. 3.** RCW 82.12.832 and 1998 c 178 s 2 are each amended to
38 read as follows:

1 The provisions of this chapter do not apply with respect to the
2 use of gun safes or firearm safety products as defined in RCW
3 82.08.832.

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