



# OLR RESEARCH REPORT

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## **SALES TAX ON FIREARM SAFETY DEVICES**

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You asked which states provide a sales tax exemption for firearm safety devices (e.g., trigger locks and gun safes) and whether any states impose a sales tax surcharge on firearms sold without these devices.

A Westlaw search of state laws yielded four states, Connecticut, Massachusetts, New Jersey, and Washington, which exempt firearm safety devices from state sales tax. Connecticut, Massachusetts, and New Jersey exempt firearm safety locks and gun safes ([CGS § 12-412 \(101\)](#); Mass. Gen. Laws ch. 64H, § 6 (rr); and N.J. Stat. Ann. §§ 54:32B-8.50 & -8.51). Washington, on the other hand, exempts only gun safes (Wash. Rev. Code § 82.08.832).

We were unable to locate any state that imposes a sales tax surcharge on firearms sold without a safety device.

RP:ts