

# SENATE, No. 3726

## STATE OF NEW JERSEY 220th LEGISLATURE

INTRODUCED MARCH 16, 2023

**Sponsored by:**

**Senator JOSEPH P. CRYAN**

**District 20 (Union)**

**Co-Sponsored by:**

**Senator Durr**

**SYNOPSIS**

Concerns sales and use tax exemptions for certain retail sales of firearm safety equipment.

**CURRENT VERSION OF TEXT**

As introduced.



(Sponsorship Updated As Of: 6/12/2023)

1 AN ACT concerning exemptions from the sales and use tax for  
2 certain retail sales of firearm safety equipment and amending  
3 P.L.1999, c.253 and P.L.1999, c.254.

4  
5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:

7  
8 1. Section 1 of P.L.1999, c.253 (C.54:32B-8.50) is amended to  
9 read as follows:

10 1. a. This act shall be known and may be cited as "The Firearm  
11 Accident Prevention Act".

12 b. Receipts from sales of firearm trigger locks, firearm barrel  
13 locks, firearm cable locks, firearm chamber locks, and other devices  
14 that enable the firearm to be made inoperable by anyone other than  
15 an authorized person are exempt from the tax imposed under the  
16 "Sales and Use Tax Act", P.L.1966, c.30 (C.54:32B-1 et seq.).

17 c. Receipts from sales of firearm safety handbooks, whether  
18 transferred electronically or not, are exempt from the tax imposed  
19 under the "Sales and Use Tax Act", P.L.1966, c.30  
20 (C.54:32B-1 et seq.).

21 (cf: P.L.1999, c.253, s.1)

22

23 2. Section 1 of P.L.1999, c.254 (C.54:32B-8.51) is amended to  
24 read as follows:

25 1. a. This act shall be known and may be cited as "The Secure  
26 Firearm Storage Act".

27 b. Receipts from sales of firearm lock boxes, firearm safes, and  
28 firearm vaults providing secure storage for firearms are exempt  
29 from the tax imposed under the "Sales and Use Tax Act", P.L.1966,  
30 c.30 (C.54:32B-1 et seq.).

31 (cf: P.L.1999, c.254, s.1)

32

33 3. This act shall take effect immediately and shall apply to  
34 receipts received from all sales made on or after the first day of the  
35 seventh month next following the date of enactment.

36

37

38

#### STATEMENT

39

40 This bill provides an exemption from the sales and use tax for  
41 sales of certain firearm safety equipment including safety devices,  
42 storage devices, and handbooks. The bill provides a sales and use  
43 tax exemption for publications, both digital and tangible, that  
44 instruct individuals on the safe and proper operation, maintenance,  
45 and storage of firearms. The bill expands upon the existing

**EXPLANATION** – Matter enclosed in bold-faced brackets **[thus]** in the above bill is  
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 exemption for firearm trigger locks and other devices that enable  
2 the firearm to be made inoperable by anyone other than an  
3 authorized person to explicitly include similar but distinct firearm  
4 safety devices such as barrel locks, cable locks, and chamber locks  
5 that secure components of firearms. The bill also expands upon the  
6 existing exemption for firearm vaults providing secure storage for  
7 firearms to explicitly include firearm lock boxes and firearm safes  
8 which are typically smaller and more portable than firearm vaults  
9 but offer similar advanced locking mechanisms that other forms of  
10 storage equipment do not.