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<b>BILL/VERSION:</b>	<b>SB 50 / INTRODUCED</b>	<b>ANALYST:</b> MM
<b>AUTHORS:</b>	Sen. Dossett	<b>DATE:</b> 1/2/2025
<b>TAX(ES):</b>	Sales and Use Tax	
<b>SUBJECT(S):</b>	Exemption	
<b>EFFECTIVE DATE:</b>	November 1, 2025	<b>Emergency</b> <input type="checkbox"/>

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**ESTIMATED REVENUE IMPACT:**

**FY26: Estimated decrease of \$178,000 in state sales tax.**

**FY27: Estimated decrease of \$311,000 in state sales tax.**

**ANALYSIS:** The measure would exempt “firearm safety devices” and “gun safety devices” from the state sales and use tax levy. The measure defines “firearm safety device” as a gun safe, gun case, gun lock box, trigger lock, barrel lock, or other device that is designed to be used to store a firearm and that is designed to be unlocked only by means of a key, combination, or other similar means. SB 50 defines “gun safety device” as 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.

The revenue impact was based upon the State of Maine’s exemption for these items and was adjusted by Oklahoma population data from the U.S. Census Bureau and gun ownership data provided by Wisevoter.com.

1/14/25  
DATE

Huan Gong  
DR. HUAN GONG, CHIEF TAX ECONOMIST

1/28/25  
DATE

Marie Schuble  
MARIE SCHUBLE, DIVISION DIRECTOR

1/28/25  
DATE

Joseph P. Gappa  
JOSEPH P. GAPPA, FOR THE COMMISSION

*The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.*