

54:32B-8.50

LEGISLATIVE HISTORY CHECK

Compiled by the NJ State Law Library

LAWS OF: 1999 **CHAPTER:** 253

NJSA: 54:32B-8.50 ("Firearm Accident Prevention Act" – trigger locks – sales tax exemption)

BILL NO: A2420 (Substituted for S1341)

SPONSOR(S): Cohen

DATE INTRODUCED: September 17, 1998

COMMITTEE: **ASSEMBLY:** Law and Public Safety; Appropriations

SENATE: Law and Public Safety; Budget and Appropriations

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** February 18, 1999

SENATE: July 1, 1999

DATE OF APPROVAL: October 15, 1999

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL: Original
(Amendments during passage denoted by superscript numbers)

A2420

SPONSORS STATEMENT: (Begins on page 2 of original bill) [Yes](#)

COMMITTEE STATEMENT: **ASSEMBLY:** [Yes](#) [10-5-98 \(Law & Pub. Safety\)](#)
[Yes](#) [11-9-98 \(Appropriations\)](#)

SENATE: [Yes](#) [5-20-99 \(Law & Pub. Safety\)](#)
[Yes](#) [6-14-99 \(Budget & App.\)](#)

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL ESTIMATE: [Yes](#)

S1341

SPONSORS STATEMENT: (Begins on page 2 of original bill) [Yes](#)

Bill and Sponsor Statement identical to A2420

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: [Yes](#) [5-20-99](#)
[Yes](#) [6-14-99](#)

Identical to 6-14-99, Senate Budget & Appropriations Statement for A2420

FLOOR AMENDMENT STATEMENTS:

LEGISLATIVE FISCAL ESTIMATE: [Yes](#)

Identical to Legislative Fiscal Estimate to A2420

VETO MESSAGE:

No

GOVERNOR'S PRESS RELEASE ON SIGNING:

Yes

FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext. 102 or refdesk@njstatelib.org

REPORTS:

No

HEARINGS:

No

NEWSPAPER ARTICLES:

No

P.L. 1999, CHAPTER 253, *approved October 15, 1999*
Assembly, No. 2420

1 **AN ACT** providing an exemption from the sales and use tax for sales
2 of firearm trigger locks, supplementing P.L.1966, c.30 (C.54:32B-1
3 et seq.).

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

7
8 1. a. This act shall be known and may be cited as "The Firearm
9 Accident Prevention Act".

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

14
15 2. This act shall take effect on the first day of the second month
16 following enactment.

17

18

19

STATEMENT

20

21 This bill allows an exemption from the sales and use tax for sales of
22 firearm trigger locks and other devices that enable the firearm to be
23 made inoperable by anyone other than an authorized person.

24 Several well-publicized incidents have occurred recently in which
25 children, having gained access to a parent's lawfully possessed firearm,
26 have then discharged the firearm and, as a result, injured or killed
27 themselves or members of their families or communities. In many
28 cases, these tragic events could have been prevented if the firearm had
29 been fitted with a trigger lock or similar safety device capable of
30 preventing its discharge by anyone other than a proper party. Trigger
31 locks afford lawful firearm owners an effective means of ensuring that
32 a firearm is harmless in any hands but those of the owner or a person
33 authorized by the owner to have the use of the firearm. This
34 legislation will encourage responsibility in firearm ownership by
35 relieving owners of liability for sales tax on their purchases of these
36 important safety devices.

37

38

39

40

41 "The Firearm Accident Prevention Act"; exempts sale of firearm
42 trigger locks from sales and use tax.

ASSEMBLY, No. 2420

STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED SEPTEMBER 17, 1998

Sponsored by:

**Assemblyman NEIL M. COHEN
District 20 (Union)**

Co-Sponsored by:

**Assemblymen Gregg, Luongo, LeFevre, Merkt, Corodemus,
Assemblywoman Watson Coleman, Senators DiFrancesco, Lynch and
Bucco**

SYNOPSIS

"The Firearm Accident Prevention Act"; exempts sale of firearm trigger locks from sales and use tax.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 7/2/1999)

1 AN ACT providing an exemption from the sales and use tax for sales
2 of firearm trigger locks, supplementing P.L.1966, c.30 (C.54:32B-1
3 et seq.).

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

7
8 1. a. This act shall be known and may be cited as "The Firearm
9 Accident Prevention Act".

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

14
15 2. This act shall take effect on the first day of the second month
16 following enactment.

17

18

19

STATEMENT

20

21 This bill allows an exemption from the sales and use tax for sales of
22 firearm trigger locks and other devices that enable the firearm to be
23 made inoperable by anyone other than an authorized person.

24 Several well-publicized incidents have occurred recently in which
25 children, having gained access to a parent's lawfully possessed firearm,
26 have then discharged the firearm and, as a result, injured or killed
27 themselves or members of their families or communities. In many
28 cases, these tragic events could have been prevented if the firearm had
29 been fitted with a trigger lock or similar safety device capable of
30 preventing its discharge by anyone other than a proper party. Trigger
31 locks afford lawful firearm owners an effective means of ensuring that
32 a firearm is harmless in any hands but those of the owner or a person
33 authorized by the owner to have the use of the firearm. This
34 legislation will encourage responsibility in firearm ownership by
35 relieving owners of liability for sales tax on their purchases of these
36 important safety devices.

ASSEMBLY LAW AND PUBLIC SAFETY COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2420

STATE OF NEW JERSEY

DATED: OCTOBER 5, 1998

The Assembly Law and Public Safety Committee reports favorably Assembly Bill No. 2420.

Assembly Bill No. 2420 allows an exemption from the sales and use tax for sales of firearm trigger locks and other devices that enable the firearm to be made inoperable by anyone other than an authorized person.

Several well-publicized incidents have recently occurred in which children, after having gained access to a parent's lawfully possessed firearm, have discharged the firearm and, as a result, injured or killed themselves or members of their families or communities. In many cases, these tragic events could have been prevented if the firearm had been fitted with a trigger lock or similar safety device capable of preventing its discharge by anyone other than a proper party. Trigger locks afford lawful firearm owners an effective means of ensuring that a firearm is harmless in any hands but those of the owner or a person authorized by the owner to have the use of the firearm.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2420

STATE OF NEW JERSEY

DATED: NOVEMBER 9, 1998

The Assembly Appropriations Committee reports favorably Assembly Bill No. 2420.

Assembly Bill No. 2420 allows an exemption from the sales and use tax for sales of firearm trigger locks and other devices that enable the firearm to be made inoperable by anyone other than an authorized person.

Several well-publicized incidents have recently occurred in which children, after having gained access to a parent's lawfully possessed firearm, have discharged the firearm and, as a result, injured or killed themselves or members of their families or communities. In many cases, these tragic events could have been prevented if the firearm had been fitted with a trigger lock or similar safety device capable of preventing its discharge by anyone other than a proper party. Trigger locks afford lawful firearm owners an effective means of ensuring that a firearm is harmless in any hands but those of the owner or a person authorized by the owner to have the use of the firearm.

FISCAL IMPACT:

In the legislative fiscal estimate to this bill, the Office of Legislative Services (OLS) states that a precise fiscal estimate of the bill's impact could not be made. No figures were available on the number of firearm trigger lock devices sold in the State. The OLS noted that for every 10,000 trigger locks sold, the State could lose \$10,000 in forgone sales tax revenues, based on costs between \$10.00 and \$25.00 per trigger lock.

SENATE LAW AND PUBLIC SAFETY COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2420

STATE OF NEW JERSEY

DATED: MAY 20, 1999

The Senate Law and Public Safety Committee reports favorably Assembly Bill No. 2420.

Assembly Bill No. 2420 allows an exemption from the sales and use tax for sales of firearm trigger locks and other devices that enable the firearm to be made inoperable by anyone other than an authorized person.

Several well-publicized incidents have recently occurred in which children, after having gained access to a parent's lawfully possessed firearm, have discharged the firearm and, as a result, injured or killed themselves or members of their families or communities. In many cases, these tragic events could have been prevented if the firearm had been fitted with a trigger lock or similar safety device capable of preventing its discharge by anyone other than a proper party. Trigger locks afford lawful firearm owners an effective means of ensuring that a firearm is harmless in any hands but those of the owner or a person authorized by the owner to have the use of the firearm.

This bill is identical to Senate Bill No. 1341 which was released by the committee on this date.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2420

STATE OF NEW JERSEY

DATED: JUNE 14, 1999

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 2420.

This bill allows an exemption from the sales and use tax for sales of firearm trigger locks and other devices that enable the firearm to be made inoperable by anyone other than an authorized person.

This bill is identical to Senate Bill No. 1341.

FISCAL IMPACT:

The Office of Legislative Services (OLS) states that a precise fiscal estimate of the bill's impact cannot be made, as no figures are available on the number of firearm trigger lock devices sold in the State. The OLS notes that for every 10,000 trigger locks sold, the State could lose \$10,000 in forgone sales tax revenues, based on costs between \$10.00 and \$25.00 per trigger lock.

LEGISLATIVE FISCAL ESTIMATE

ASSEMBLY, No. 2420

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: DECEMBER 2, 1998

Assembly Bill No. 2420 of 1998 allows an exemption from the sales and use tax for sales of firearm trigger locks and other devices that enable the firearm to be made inoperable by anyone other than an authorized person.

The Office of Legislative Services cannot make a precise fiscal estimate of the impact of this bill, but anticipates a minimal reduction in State sales tax revenues. Figures on the number of firearm trigger lock devices sold in the State before or after an exemption from the sales and use tax are not available. However, the OLS notes that every 10,000 trigger locks sold could cost the State approximately \$10,000 in forgone sales tax revenue, based on costs of between \$10.00 and \$25.00 per trigger lock.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67.

SENATE LAW AND PUBLIC SAFETY COMMITTEE

STATEMENT TO

SENATE, No. 1341

STATE OF NEW JERSEY

DATED: MAY 20, 1999

The Senate Law and Public Safety Committee reports favorably Senate Bill No. 1341.

This bill allows an exemption from the sales and use tax for sales of firearm trigger locks and other devices that enable the firearm to be made inoperable by anyone other than an authorized person.

Several well-publicized incidents have occurred recently in which children, having gained access to a parent's lawfully possessed firearm, have then discharged the firearm and, as a result, injured or killed themselves or members of their families or communities. In many cases, these tragic events could have been prevented if the firearm had been fitted with a trigger lock or similar safety device capable of preventing its discharge by anyone other than a proper party. Trigger locks afford lawful firearm owners an effective means of ensuring that a firearm is harmless in any hands but those of the owner or a person authorized by the owner to have the use of the firearm. This legislation will encourage responsibility in firearm ownership by relieving owners of liability for sales tax on their purchases of these important safety devices.

This bill is identical to Assembly Bill No. 2420 which was released by the committee on this date.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1341

STATE OF NEW JERSEY

DATED: JUNE 14, 1999

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 1341.

This bill allows an exemption from the sales and use tax for sales of firearm trigger locks and other devices that enable the firearm to be made inoperable by anyone other than an authorized person.

This bill is identical to Assembly Bill No. 2420.

FISCAL IMPACT:

The Office of Legislative Services (OLS) states that a precise fiscal estimate of the bill's impact cannot be made, as no figures are available on the number of firearm trigger lock devices sold in the State. The OLS notes that for every 10,000 trigger locks sold, the State could lose \$10,000 in forgone sales tax revenues, based on costs between \$10.00 and \$25.00 per trigger lock.

LEGISLATIVE FISCAL ESTIMATE

SENATE, No. 1341

STATE OF NEW JERSEY

208th LEGISLATURE

DATED: DECEMBER 2, 1998

Senate Bill No. 1341 of 1998 allows an exemption from the sales and use tax for sales of firearm trigger locks and other devices that enable the firearm to be made inoperable by anyone other than an authorized person.

The Office of Legislative Services cannot make a precise fiscal estimate of the impact of this bill, but anticipates a minimal reduction in State sales tax revenues. Figures on the number of firearm trigger lock devices sold in the State before or after an exemption from the sales and use tax are not available. However, the OLS notes that every 10,000 trigger locks sold could cost the State approximately \$10,000 in forgone sales tax revenue, based on costs of between \$10.00 and \$25.00 per trigger lock.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67.

Office of the Governor
NEWS RELEASE

CONTACT: Jayne O'Connor
Stephanie Bell
609-777-2600

RELEASE: October 15, 1999

Governor Christie Whitman today signed the following legislation:

A-1447, sponsored by Assembly Speaker Jack Collins, requires legislative counsel to provide prime sponsors of legislation with advice of legal defects at the same time the counsel provides a written response to a request for a confidential written opinion on a bill.

A-170, sponsored by Assembly Members John Kelly (R-Bergen/Essex/Passaic) and Louis Romano (D-Hudson), eliminates the dual-licensing requirement for rooming and boarding houses and it increases the fee that may be charged by the Department of Community Affairs to license rooming and boarding houses.

A-1670, sponsored by Assemblywomen Marion Crecco (R-Essex/Passaic) and Charlotte Vandervalk (R-Bergen) and Senator Diane Allen (R- Burlington/Camden), establishes the neighborhood-Based Child Care Incentive Demonstration Program. This program expands the availability of safe, affordable child care to low and middle income families by encouraging the use of volunteer networks in the delivery of neighborhood-based child care services. The demonstration program, administered by the Department of Human Services, will operate in five counties, two of which will be in municipalities targeted by the Governor's Urban Coordinating Council.

A-2023, sponsored by Assembly Members Arline Friscia (D-Middlesex) and Reed Gusciora (D-Mercer), requires public employers to promptly pay amounts due certain employee annuity programs to ensure there is no loss of interest earnings . This bill would ensure that amounts payable by an employer on behalf of an employee be transmitted on, and credited as of, the fifth day after the employee is paid for that pay period.

A-3025, sponsored by Assemblymen Jerry Green (D- Middlesex/Somerset/Union) and John Kelly (R-Bergen/Essex/Passaic) and Senators Andrew Ciesla (R-Monmouth/Ocean) and John Matheussen (R-Camden/Gloucester), makes various changes to the "Map Filing Law." The bill eliminates the requirement that outside tract line monuments be installed by the developer prior to filing a map and it requires the developer to post a guarantee, to ensure that that developer eventually installs the outbound monuments.

A-307, sponsored by Assemblywoman Nia Gill (D-Essex) and LeRoy J. Jones, Jr. (D-Essex), allows senior citizens with personal lines of insurance to designate third parties to receive insurance cancellation and nonrenewal notices. Envelopes including such information must be labeled clearly "Important Insurance Policy Information; Open Immediately."

A-2636, sponsored by Assembly Members Anthony Impreveduto (D- Bergen/Hudson) and Joseph R. Malone III (R- Burlington/Monmouth/Ocean), eliminates prohibition against a school official action on certain matters. The bill specifically defines "personal involvement" and provides that no school official can act in his official capacity in any matter where he or a member of his immediate family has a personal involvement that is or creates some benefit to the official or his family member.

A-2050, sponsored by Assembly Members Nicholas Felice (R-Bergen/Passaic) and Carol Murphy (R- Essex/Morris/Passaic) and Senator Peter Inverso (R-Mercer/Middlesex), clarifies sales and use tax imposition upon prepaid telephone calling cards. The bill requires that sellers collect sales tax for the value of the card and remit it to the state.

A-2255, sponsored by Assemblymen Christopher "Kip" Bateman (R- Morris/Somerset) and Neil Cohen (D-Union) and Senator Peter Inverso (R-Mercer/Middlesex), makes certain changes in the "New Jersey Licensed Lenders Act." The bill changes the definition of "principal amount" as applied to secondary mortgage loans. The bill prohibits including the amount of discount points in the amount to be financed. In addition, the bill increases the cap on the application fee for sales finance companies from \$300 to \$500.

A-2302, sponsored by Assemblymen Nicholas Asselta (R-Cape May/Atlantic/Cumberland) and Jack Gibson (R-Cape May/Atlantic/Cumberland) and Senators James Cafiero (R-Cape May/ Atlantic/Cumberland) and John Matheussen (R-Camden/Gloucester), provides immunities and other benefits to personnel who participate in search and rescue teams. The bill also ensures that members of search and rescue teams accrue their employment benefits while working with the teams.

A-2393, sponsored by Assemblymen Christopher "Kip" Bateman (R- Morris/Somerset) and Neil Cohen (D-Union) and Senator Walter Kavanaugh (R-Morris/Somerset), simplifies certain banking procedures to conform the state's laws to federal ones.

A-2469, sponsored by Assembly Speaker Jack Collins (R-Salem/Cumberland/Gloucester) and Assemblyman Neil Cohen (D-Union), makes permanent the \$5 instant rebate program for purchases of trigger locks that the Governor introduced as part of her anti- school violence initiatives.

A-2806, sponsored by Assemblymen Alan Augustine (R-Middlesex/Morris/Somerset/Union) and Christopher "Kip" Bateman (R- Morris/Somerset) and Senator Walter Kavanaugh (R-Morris/ Somerset), provides standards for retention of records of certain financial institutions. The bill will assist regulators in their supervisory role as well as prevent fraud against financial institutions.

A-3040, sponsored by Assemblymen Paul DiGaetano (R-Bergen/Essex/Passaic) and Neil Cohen (D- Union), clarifies the tenant rebate provisions of the NJ SAVER and Homestead Rebate Act. The clarification ensures that benefits provided to tenants who are 65 years of age or older, or who are eligible to claim a deduction as a blind or disabled taxpayer, are equal to the benefits provided to other eligible tenants.

A-722, sponsored by Assembly Members Paul Kramer (R-Mercer/Middlesex) and Barbara Wright (R-Mercer/Middlesex), establishes a regulatory scheme for certain private facilities under contract with

the Department of Corrections. The bill enhances communications between halfway houses and municipal officials and residents and supplements the criteria used to determine whether an inmate is eligible for a halfway house. Primarily, the bill establishes: community relations advisory boards, a procedure for notifying local law enforcement officials of an inmates transfer to their community, supplements the department's regulations regarding the procedure for reporting an escape and codifies and supplements the department's regulations that set forth criteria used to determine whether an inmate is eligible for a halfway house.