



# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 629

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H.P. 406

House of Representatives, February 14, 2023

**An Act to Improve, Protect and Defend the Individual Civil Right to  
Bear Arms Through Exemption of Firearms and Ammunition from  
Taxation**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative ARDELL of Monticello.  
Cosponsored by Senator STEWART of Aroostook and  
Representatives: BABIN of Fort Fairfield, BLIER of Buxton, BOYER of Poland, CYRWAY  
of Albion, HENDERSON of Rumford, PERKINS of Dover-Foxcroft, WHITE of Guilford.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 30-A MRSA §9** is enacted to read:

3 **§9. Firearms and ammunition**

4 Notwithstanding any provision of law to the contrary, a county officer may not assess  
5 a tax or fee on any firearms or ammunition sold or possessed in the State.

6 **Sec. 2. 30-A MRSA §2007** is enacted to read:

7 **§2007. Firearms and ammunition**

8 Notwithstanding any provision of law to the contrary, a municipality may not assess a  
9 tax or fee on any firearms or ammunition sold or possessed in the State.

10 **Sec. 3. 36 MRSA §1766** is enacted to read:

11 **§1766. Firearms and ammunition**

12 Notwithstanding any provision of law to the contrary, the State Tax Assessor may not  
13 assess a tax under this Part on any firearms or ammunition sold or possessed in the State.

14 **SUMMARY**

15 This bill prohibits the State Tax Assessor from assessing a sales or use tax on any  
16 firearms or ammunition sold or possessed in the State. It prohibits a municipality or a  
17 county officer from assessing a tax or fee on any firearms or ammunition sold or possessed  
18 in the State.