

# HOUSE BILL 937

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By: **Delegates Young and Mireku–North**

Introduced and read first time: January 31, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Firearms, Firearm Accessories, and Ammunition – Rate**  
3 **Alteration**

4 FOR the purpose of increasing the sales and use tax rate for firearms, firearm accessories,  
5 and ammunition; and generally relating to the sales and use tax on firearms, firearm  
6 accessories, and ammunition.

7 BY renumbering

8 Article – Tax – General

9 Section 11–101(a–4) and (c–6) through (c–12)

10 to be Section 11–101(a–5) and (c–8) through (c–14), respectively

11 Annotated Code of Maryland

12 (2022 Replacement Volume and 2024 Supplement)

13 BY repealing and reenacting, without amendments,

14 Article – Public Safety

15 Section 5–101(a) and (h) and 5–133.1(a)

16 Annotated Code of Maryland

17 (2022 Replacement Volume and 2024 Supplement)

18 BY repealing and reenacting, without amendments,

19 Article – Tax – General

20 Section 11–101(a)

21 Annotated Code of Maryland

22 (2022 Replacement Volume and 2024 Supplement)

23 BY adding to

24 Article – Tax – General

25 Section 11–101(a–4), (c–6), and (c–7) and 11–104(l)

26 Annotated Code of Maryland

27 (2022 Replacement Volume and 2024 Supplement)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
2 That Section(s) 11–101(a–4) and (c–6) through (c–12) of Article – Tax – General of the  
3 Annotated Code of Maryland be renumbered to be Section(s) 11–101(a–5) and (c–8) through  
4 (c–14), respectively.

5 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read  
6 as follows:

7 **Article – Public Safety**

8 5–101.

9 (a) In this subtitle the following words have the meanings indicated.

10 (h) (1) “Firearm” means:

11 (i) a weapon that expels, is designed to expel, or may readily be  
12 converted to expel a projectile by the action of an explosive;

13 (ii) the frame or receiver of such a weapon; or

14 (iii) an unfinished frame or receiver, as defined in § 5–701 of this title.

15 (2) “Firearm” includes a starter gun.

16 5–133.1.

17 (a) In this section, “ammunition” means a cartridge, shell, or any other device  
18 containing explosive or incendiary material designed and intended for use in a firearm.

19 **Article – Tax – General**

20 11–101.

21 (a) In this title the following words have the meanings indicated.

22 **(A–4) “AMMUNITION” HAS THE MEANING STATED IN § 5–133.1 OF THE PUBLIC**  
23 **SAFETY ARTICLE.**

24 **(C–6) “FIREARM” HAS THE MEANING STATED IN § 5–101 OF THE PUBLIC**  
25 **SAFETY ARTICLE.**

26 **(C–7) “FIREARM ACCESSORY” MEANS:**

27 **(1) A MAGAZINE OR MAGAZINE LOADER;**

1           **(2) A FIREARM SCOPE OR OPTIC;**

2           **(3) A STOCK;**

3           **(4) A GRIP;**

4           **(5) A HANDGUARD; OR**

5           **(6) BODY ARMOR.**

6 11-104.

7           **(L) THE SALES AND USE TAX RATE IS 12% OF THE TAXABLE PRICE FOR A**  
8 **FIREARM, A FIREARM ACCESSORY, AND AMMUNITION.**

9           SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
10 1, 2025.