



Tax Information Publication

TIP

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Sales and Use Tax Exemption for Firearm Safety Devices

Effective July 1, 2023, the following firearm safety devices are exempt from Florida sales and use tax:

- Firearm safes, firearm lockboxes, firearm cases, or other devices that are designed to:
 - be used to store firearms; and
 - to be unlocked only by means of a key, a combination, or other similar means.
- Firearm trigger locks or firearm cable locks that, when installed on a firearm, are designed to:
 - prevent the firearm from being operated without first deactivating the device; and
 - be unlocked only by means of a key, a combination, or other similar means.

References: Chapter 2023-157, Laws of Florida; Section 212.08(7)(ttt), Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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