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

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

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

**§****9.** **Firearms and ammunition**

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

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

**§****2007.** **Firearms and ammunition**

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

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

**§****1766.** **Firearms and ammunition**

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

**SUMMARY**

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