



NEVADA FIREARMS COALITION

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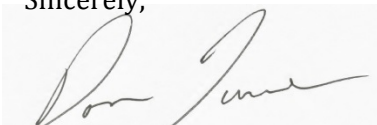
RE: AB 316: Sales and use taxes on the occasional sale of firearms
STRONG SUPPORT

Dear Chairman Armstrong & Committee,

The Nevada Firearms Coalitions Strongly Supports this bill. Licensed Nevada Federal Firearms License Dealers (FFL) are required by federal and state law to be the agent whereby background checks are made on firearms sales that are not between in state private parties. However, any firearm that crosses state lines, outside of personal transportation and regardless of origin, must go through a Nevada FFL for a background check per federal law. Although many FFLs also retail firearms, firearms shipped into Nevada are required to go through a FFL may not be retail sales. The current tax law treats all firearm FFL activities as retail sales. This places a tax burden on NV FFLs for property of which they that have received no retail compensation. If the law is not remedied, most FFLs will be forced to refuse to perform any FFL interstate transfers placing unreasonable burdens on Nevada citizens who are required to use FFL services for interstate shipments of firearms.

The Nevada Firearms Coalition is dedicated to the safe use of firearms for self-defense, competition, recreation and hunting. We are the statewide Nevada grassroots organization representing the firearms owners of Nevada. Our membership includes individuals, gun clubs, community organizations, and retail firearm corporations and ranges. We are the State Association for the National Rifle Association, and a member of the National Shooting Sports Foundation, USA Shooting and the Civilian Marksman Program.

Sincerely,



Don Turner, President