§ 2509. Firearms inventory

Whenever, by regulation, rule or statute, a fiduciary or attorney of record must file a list of assets constituting a decedent's estate, such list must include a particularized description of every firearm, shotgun and rifle, as such terms are defined in section 265.00 of the penal law, that are part of such estate. Such list must be filed with the surrogate's court in the county in which the estate proceeding, if any, is pending and a copy must be filed with the division of criminal justice services.