

By: Rosenthal

H.B. No. 524

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for firearm safety equipment.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3131 to read as follows:

Sec. 151.3131. FIREARM SAFETY EQUIPMENT. (a) In this section, "firearm safety equipment" means a gun lock box, a gun safe, a barrel lock, a trigger lock, or another item designed to ensure the safe handling or storage of a firearm.

(b) The sale, storage, use, or other consumption of firearm safety equipment is exempted from the taxes imposed by this chapter.

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 3. This Act takes effect September 1, 2021.