

By: Huffman

S.B. No. 313

A BILL TO BE ENTITLED

1 AN ACT
2 relating to a sales and use tax exemption for firearm safety
3 equipment.

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

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

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

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

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

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