

By: Kitzman

H.B. No. 3740

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from sales and use taxes for firearms,
3 ammunition, and other related items.

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

5 SECTION 1. Section 151.3131, Tax Code, is amended to read as
6 follows:

7 Sec. 151.3131. FIREARMS AND RELATED ITEMS [~~FIREARM SAFETY~~
8 ~~EQUIPMENT~~]. (a) In this section:

9 (1) "Ammunition" has the meaning assigned by 18 U.S.C.
10 Section 921(a)(17)(A).

11 (2) "Firearm" has the meaning assigned by 18 U.S.C.
12 Section 921(a)(3).

13 (3) "Firearm accessory" means an item used in
14 conjunction with or mounted on a firearm that is not essential to
15 the basic function of the firearm.

16 (4) "Firearm [~~,"firearm~~] safety equipment" means a
17 gun lock box, a gun safe, a barrel lock, a trigger lock, a firearm
18 safety training manual or electronic publication, or another item
19 designed to ensure the safe handling or storage of a firearm.

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

23 SECTION 2. The change in law made by this Act does not
24 affect tax liability accruing before the effective date of this

1 Act. That liability continues in effect as if this Act had not been
2 enacted, and the former law is continued in effect for the
3 collection of taxes due and for civil and criminal enforcement of
4 the liability for those taxes.

5 SECTION 3. This Act takes effect September 1, 2023.