

By: Miller of Erath

H.B. No. 181

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the sales tax on handguns, rifles,
shotguns, and ammunition.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
by adding Section 151.344 to read as follows:

Sec. 151.344. HANDGUNS, RIFLES, SHOTGUNS, AND AMMUNITION.

The sale of a handgun, a rifle, a shotgun, or ammunition for a
handgun, rifle, or shotgun is exempted from the taxes imposed by
this chapter if the sale takes place during the period described by
Section 151.326(a)(2).

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 immediately if it receives
a vote of two-thirds of all the members elected to each house, as
provided by Section 39, Article III, Texas Constitution. If this
Act does not receive the vote necessary for immediate effect, this
Act takes effect September 1, 2011.