

By: Hegar

S.B. No. 1411

A BILL TO BE ENTITLED

AN ACT

1
2 relating to exemptions from the sales tax for certain firearms,
3 hunting equipment, ammunition, and firearm or hunting accessories
4 for a limited period.

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

6 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
7 by adding Section 151.356 to read as follows:

8 Sec. 151.356. CERTAIN FIREARMS, AMMUNITION, HUNTING
9 EQUIPMENT, AND ACCESSORIES FOR LIMITED PERIOD. The sale of
10 firearms, ammunition, firearm accessories, shooting supplies,
11 archery equipment and related accessories, firearm optics and
12 related accessories, hunting optics and related accessories,
13 hunting electronics, hunting decoys and related accessories, game
14 calls and related accessories, game traps, game feeders and related
15 accessories, game carriers, game scents, game attractants, and
16 hunting blinds and stands is exempted from the taxes imposed by this
17 chapter if the sale takes place during a period beginning at 12:01
18 a.m. on the second Friday in October and ending at 12 midnight on
19 the following Sunday.

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

1 the liability for those taxes.

2 SECTION 3. This Act takes effect July 1, 2011, if it
3 receives a vote of two-thirds of all the members elected to each
4 house, as provided by Section 39, Article III, Texas Constitution.
5 If this Act does not receive the vote necessary for effect on that
6 date, this Act takes effect October 1, 2011.