

By: Hegar

S.B. No. 1411

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

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.