

By: N. Gonzalez of El Paso

H.B. No. 3278

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the collection and enforcement of sales and use taxes on  
3 imported firearms.

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

5 SECTION 1. Section 151.007, Tax Code, is amended by adding  
6 Subsection (f) to read as follows:

7 (f) "Sales price" or "receipts" of a firearm transferred in  
8 a transaction involving a person who holds a federal firearms  
9 license is the greatest of:

10 (1) the sales price listed on the Bureau of Alcohol,  
11 Tobacco, and Firearms Transaction Record Form 4473 that was  
12 completed as part of the transfer;

13 (2) the sales price shown on an invoice from the seller  
14 if the invoice shows the actual price of the item subject to  
15 transfer; or

16 (3) \$500.

17 SECTION 2. Section 151.008(b), Tax Code, is amended to read  
18 as follows:

19 (b) "Seller" and "retailer" include:

20 (1) a person in the business of making sales at auction  
21 of tangible personal property owned by the person or by another;

22 (2) a person who makes more than two sales of taxable  
23 items during a 12-month period, including sales made in the  
24 capacity of an assignee for the benefit of creditors or receiver or

1 trustee in bankruptcy;

2 (3) a person regarded by the comptroller as a seller or  
3 retailer under Section 151.024;

4 (4) a hotel, motel, or owner or lessor of an office or  
5 residential building or development that contracts and pays for  
6 telecommunications services for resale to guests or tenants;

7 (5) a person who engages in regular or systematic  
8 solicitation of sales of taxable items in this state by the  
9 distribution of catalogs, periodicals, advertising flyers, or  
10 other advertising, by means of print, radio, or television media,  
11 or by mail, telegraphy, telephone, computer data base, cable,  
12 optic, microwave, or other communication system for the purpose of  
13 effecting sales of taxable items; ~~and~~

14 (6) a person who, under an agreement with another  
15 person, is:

16 (A) entrusted with possession of tangible  
17 personal property with respect to which the other person has title  
18 or another ownership interest; and

19 (B) authorized to sell, lease, or rent the  
20 property without additional action by the person having title to or  
21 another ownership interest in the property; and

22 (7) a person who holds a federal firearms license and  
23 is from time to time entrusted with possession of tangible personal  
24 property under that license with respect to which another person  
25 has title or another ownership interest.

26 SECTION 3. Section 151.103, Tax Code, is amended by adding  
27 Subsection (d) to read as follows:

1        (d) For purposes of this section, "sale" includes a transfer  
2 of interest in a firearm in which a Bureau of Alcohol, Tobacco, and  
3 Firearms Transaction Record Form 4473 is completed.

4        SECTION 4. The change in law made by this Act does not  
5 affect tax liability accruing before the effective date of this  
6 Act. That liability continues in effect as if this Act had not been  
7 enacted, and the former law is continued in effect for the  
8 collection of taxes due and for civil and criminal enforcement of  
9 the liability for those taxes.

10        SECTION 5. This Act takes effect September 1, 2013.