

By: Springer

H.B. No. 712

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the sales tax for Firearms and Firearm supplies 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 151.358 to read as follows:

Sec. 151.358. FIREARMS AND FIREARM SUPPLIES FOR LIMITED PERIOD. (a) In this section, "firearm supplies" means ammunition, firearm cleaning supplies, gun cases and gun safes, firearm optics, and trigger locking devices.

(b) The sale of a firearm or firearm supplies 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 Friday before the last full weekend before the first opening day of dove hunting season in this state as determined by the Parks and Wildlife Department in each year and ending at 12 midnight on the following Sunday; or

(c) if this act fails to take effect before September 1, 2015, the sale of firearm or firearm supplies is exempted from the taxes imposed by this chapter, if the sale takes place in the year 2015, during a period beginning at 12:01 a.m. on the Friday of September 4, 2015 and ending at 12 midnight on the following Sunday. After which, the sale of a firearm or firearm supplies is exempted from the taxes imposed by this chapter, if the sale takes place

1 during a period beginning at 12:01 a.m. on the Friday before the
2 last full weekend before the first opening day of dove hunting
3 season in this state as determined by the Parks and Wildlife
4 Department in each year and ending at 12 midnight on the following
5 Sunday.

6 SECTION 3. The change in law made by this Act does not
7 affect tax liability accruing before the effective date of this
8 Act. That liability continues in effect as if this Act had not been
9 enacted, and the former law is continued in effect for the
10 collection of taxes due and for civil and criminal enforcement of
11 the liability for those taxes.

12 SECTION 4. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect September 1, 2015.