

By: Paddie, Bonnen of Brazoria, Springer,
King of Uvalde, Bohac, et al.

H.B. No. 849

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from the sales tax for firearms and hunting
3 supplies for a limited period.

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

5 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
6 by adding Section 151.358 to read as follows:

7 Sec. 151.358. FIREARMS AND HUNTING SUPPLIES FOR LIMITED
8 PERIOD. (a) In this section, "hunting supplies" means ammunition,
9 archery equipment, hunting blinds and stands, hunting decoys,
10 firearm cleaning supplies, gun cases and gun safes, hunting optics,
11 and hunting safety equipment.

12 (b) The sale of a firearm or hunting supplies is exempted
13 from the taxes imposed by this chapter if the sale takes place
14 during a period:

15 (1) beginning at 12:01 a.m. on the Saturday of the last
16 full weekend in August and ending at 12 midnight on the following
17 Sunday; or

18 (2) beginning at 12:01 a.m. on the Saturday of the last
19 full weekend in October and ending at 12 midnight on the following
20 Sunday.

21 SECTION 2. (a) Notwithstanding Section 151.358(b)(1), Tax
22 Code, as added by this Act, if this Act takes effect September 1,
23 2015, the exemption provided by that subdivision from the taxes
24 imposed by Chapter 151, Tax Code, applies to a sale that takes place

1 during a period beginning at 12:01 a.m. on the Friday before the
2 first full weekend in September 2015 and ending at 12 midnight on
3 the following Sunday if the sale otherwise meets the requirements
4 of that section.

5 (b) If this Act receives the vote necessary for immediate
6 effect as provided by Section 4 of this Act, this section has no
7 effect.

8 (c) If this section takes effect, this section expires
9 October 1, 2015.

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

16 SECTION 4. Except as otherwise provided by this Act, this
17 Act takes effect immediately if it receives a vote of two-thirds of
18 all the members elected to each house, as provided by Section 39,
19 Article III, Texas Constitution. If this Act does not receive the
20 vote necessary for immediate effect, this Act takes effect
21 September 1, 2015.