

By: Paddie

H.B. No. 849

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the sales tax for firearms and hunting 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 HUNTING SUPPLIES FOR LIMITED PERIOD. (a) In this section, "hunting supplies" means ammunition, archery equipment, hunting blinds and stands, hunting decoys, firearm cleaning supplies, gun cases and gun safes, hunting optics, and hunting safety equipment.

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

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

(2) beginning at 12:01 a.m. on the Saturday of the last full weekend 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

1 collection of taxes due and for civil and criminal enforcement of
2 the liability for those taxes.

3 SECTION 3. This Act takes effect immediately if it receives
4 a vote of two-thirds of all the members elected to each house, as
5 provided by Section 39, Article III, Texas Constitution. If this
6 Act does not receive the vote necessary for immediate effect, this
7 Act takes effect September 1, 2015.