

BILL ANALYSIS

Senate Research Center

S.B. 61
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Finance
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AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Gun safety equipment, including items such as gun safes and trigger locks, is often quite expensive. Despite the significant health and public safety benefits provided by such supplies and the existing criminal penalties if firearms owners fail to store their firearms safely, gun safety equipment is subject to sales tax. This tax, which can be as high as 8.75 percent, could make the purchase of these life-saving products cost prohibitive for some Texans.

S.B. 61 would make firearm safety supplies more affordable by exempting them from the sales tax. This change would promote responsible gun ownership without imposing any additional restrictions on persons' rights to possess firearms. The responsible storage of firearms has several key benefits, including reducing accidental shootings, especially among children; preventing firearms from being stolen and ending up in the hands of criminals; and addressing school shootings, which research has found are often carried out with a firearm owned by a relative. What's more, this change would incentivize gun owners to comply with existing state laws concerning safe storage.

As proposed, S.B. 61 amends current law relating to a sales and use tax exemption for firearm safety devices and educational materials.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subchapter H, Chapter 151, Tax Code, by adding Section 151.3131, as follows:

Sec. 151.3131. FIREARM SAFETY SUPPLIES. (a) Defines "firearm safety supplies."

(b) Exempts the sale, storage, use, or other consumption of firearm safety supplies from the taxes imposed by this chapter (Limited Sales, Excise, and Use Tax).

SECTION 2. Provides that the change in law made by this Act does not affect tax liability accruing before the effective date of this Act. Provides that such 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 the liability for those taxes.

SECTION 3. Effective date: September 1, 2019.