

By: Zaffirini

S.B. No. 61

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for firearm safety devices and educational materials.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3131 to read as follows:

Sec. 151.3131. FIREARM SAFETY SUPPLIES. (a) In this section, "firearm safety supplies" means gun cases, gun safes, firearm safety locks, trigger locks, firearms safety training manuals or electronic publications, and other items designed to ensure the safe handling or storage of a firearm.

(b) The sale, storage, use, or other consumption of firearm safety supplies is exempted from the taxes imposed by this chapter.

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

SECTION 3. This Act takes effect September 1, 2019.