

By: Creighton

S.B. No. 457

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from sales and use taxes 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 beginning at 12:01 a.m. on the Saturday of the last full weekend in August and ending at 11:59 p.m. on the following Sunday.

SECTION 2. (a) Notwithstanding Section 151.358, Tax Code, as added by this Act, if this Act takes effect September 1, 2019, the exemption provided by that section from the taxes imposed by Chapter 151, Tax Code, applies to a sale that takes place during a period beginning at 12:01 a.m. on the Saturday of the first full weekend in September 2019 and ending at 11:59 p.m. on the following Sunday if the sale otherwise meets the requirements of that section.

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

4 (c) If this section takes effect, this section expires
5 October 1, 2019.

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, 2019.