

## **BILL ANALYSIS**

S.B. 313  
By: Huffman  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

In Texas, certain purchases are exempt from the sales and use tax. It has been suggested that any incentive to promote the safe use and storage of firearms in Texas households should be explored in hopes of further encouraging the safe handling of firearms. There have been calls to promote the safe use and storage of firearms through a sales and use tax exemption. S.B. 313 seeks to heed these calls by providing a sales and use tax exemption for firearm safety equipment.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 313 amends the Tax Code to exempt the sale, storage, use, or other consumption of firearm safety equipment from the sales and use tax. The bill defines "firearm safety equipment" as a gun lock box, a gun safe, a barrel lock, a trigger lock, or another item designed to ensure the safe handling or storage of a firearm.

### **EFFECTIVE DATE**

September 1, 2021.