

By: Price

H.B. No. 2402

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a prohibition on additional state and local taxes,
3 assessments, and fees on ammunition, firearms, and firearm
4 supplies.

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

6 SECTION 1. Chapter 101, Tax Code, is amended by adding
7 Section 101.010 to read as follows:

8 Sec. 101.010. LIMITATION: TAXES IMPOSED ON AMMUNITION,
9 FIREARMS, AND FIREARM SUPPLIES. (a) In this section:

10 (1) "Ammunition" has the meaning assigned by Section
11 229.001, Local Government Code.

12 (2) "Firearm supplies" means items specifically
13 designed or adapted to:

14 (A) carry, clean, holster, or store a firearm; or

15 (B) be affixed to a firearm to improve the
16 functioning or capabilities of the firearm.

17 (b) Notwithstanding any other law, the state may not impose
18 a tax on a sale of or an authorization to obtain or possess
19 ammunition, firearms, or firearm supplies other than a tax
20 specifically authorized by state law in effect on January 1, 2020.

21 SECTION 2. Chapter 301, Tax Code, is amended by adding
22 Section 301.005 to read as follows:

23 Sec. 301.005. LIMITATION: TAXES, ASSESSMENTS, FEES, AND
24 OTHER CHARGES IMPOSED ON AMMUNITION, FIREARMS, AND FIREARM

1 SUPPLIES. (a) In this section:

2 (1) "Ammunition" and "firearm supplies" have the
3 meanings assigned by Section 101.010.

4 (2) "Local government" means a municipality, county,
5 or other political subdivision of this state.

6 (b) Notwithstanding any other law, a local government may
7 not impose a tax, assessment, fee, or other charge, including an
8 application, license, or registration fee, on a sale of or an
9 authorization to obtain or possess ammunition, firearms, or firearm
10 supplies other than a tax, assessment, fee, or other charge
11 specifically authorized by state law in effect on January 1, 2020.

12 SECTION 3. An order, ordinance, or resolution adopted on or
13 after January 1, 2020, and before the effective date of this Act by
14 the governing body of a political subdivision of this state
15 imposing a tax, assessment, fee, or other charge on a sale of or an
16 authorization to obtain or possess ammunition, firearms, or firearm
17 supplies that would be prohibited under Section 301.005, Tax Code,
18 as added by this Act, is void on the effective date of this Act.

19 SECTION 4. This Act takes effect immediately if it receives
20 a vote of two-thirds of all the members elected to each house, as
21 provided by Section 39, Article III, Texas Constitution. If this
22 Act does not receive the vote necessary for immediate effect, this
23 Act takes effect September 1, 2021.