

By: Eckhardt

S.B. No. 1287

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of a sales tax on ammunition, firearms,  
and firearms accessories to provide funding for the family violence  
program in the Health and Human Services Commission.

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

SECTION 1. Subtitle E, Title 2, Tax Code, is amended by  
adding Chapter 165 to read as follows:

CHAPTER 165. SALES TAX ON AMMUNITION, FIREARMS, AND FIREARM  
ACCESSORIES

Sec. 165.0001. DEFINITIONS. In this chapter:

(1) "Ammunition" has the meaning assigned by 18 U.S.C.  
Section 921(a)(17)(A).

(2) "Dealer" has the meaning assigned by 18 U.S.C.  
Section 921(a)(11).

(3) "Firearm" has the meaning assigned by 18 U.S.C.  
Section 921(a)(3).

(4) "Firearm accessory" means an item used in  
conjunction with or mounted on a firearm that is not essential to  
the basic function of a firearm, including a telescopic or laser  
sight, magazine, flash or sound suppressor, folding or aftermarket  
stock and grip, speedloader, ammunition carrier, or light for  
target illumination.

Sec. 165.0002. AMMUNITION, FIREARMS, AND FIREARM  
ACCESSORIES TAX. (a) A tax is imposed on each sale by a dealer of

1 ammunition, a firearm, or a firearm accessory.

2 (b) The tax rate is one percent of the sale price of the  
3 ammunition, firearm, or firearm accessory.

4 (c) The tax imposed under this chapter is in addition to the  
5 tax imposed under Chapter 151. The tax imposed by this chapter does  
6 not apply to a sale unless the tax imposed under Chapter 151 applies  
7 to the sale.

8 Sec. 165.0003. APPLICATION OF OTHER PROVISIONS. (a)

9 Except as provided by this chapter:

10 (1) the tax imposed by this chapter is administered,  
11 imposed, collected, and enforced in the same manner as the tax under  
12 Chapter 151 is administered, imposed, collected, and enforced;

13 (2) the provisions of Chapter 151 applicable to the  
14 sales tax imposed under Subchapter C, Chapter 151, apply to the tax  
15 imposed by this chapter.

16 (b) A change in the law relating to the taxation of the sale  
17 of ammunition, a firearm, or a firearm accessory under Chapter 151  
18 also applies to the tax imposed by this chapter.

19 Sec. 165.0004. DISPOSITION AND USE OF PROCEEDS. The  
20 comptroller shall deposit the proceeds from taxes imposed under  
21 this chapter to the credit of an account in the general revenue fund  
22 that may be appropriated only to the Health and Human Services  
23 Commission to provide funding for the family violence program  
24 established under Chapter 51, Human Resources Code.

25 SECTION 2. This Act takes effect September 1, 2021.