

By: Middleton

S.B. No. 755

A BILL TO BE ENTITLED

1 AN ACT

2 relating to an exemption from sales and use taxes for firearms,
3 ammunition, and other related items sold during a limited period.

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

5 SECTION 1. This Act may be cited as the Come and Take It
6 Sales Tax Holiday Act.

7 SECTION 2. Subchapter H, Chapter 151, Tax Code, is amended
8 by adding Section 151.31315 to read as follows:

9 Sec. 151.31315. FIREARMS AND RELATED ITEMS FOR LIMITED
10 PERIOD. (a) In this section:

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

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

15 (3) "Firearm accessory" means an item used in
16 conjunction with or mounted on a firearm that is not essential to
17 the basic function of the firearm.

18 (b) The sale, storage, use, or other consumption of a
19 firearm, a firearm accessory, or ammunition is exempted from the
20 taxes imposed by this chapter if the sale, storage, use, or
21 consumption subject to the tax takes place during a period
22 beginning at 12:01 a.m. on the second to last Friday in February and
23 ending at 11:59 p.m. on the following Sunday.

24 SECTION 3. The change in law made by this Act does not

1 affect tax liability accruing before the effective date of this
2 Act. That liability continues in effect as if this Act had not been
3 enacted, and the former law is continued in effect for the
4 collection of taxes due and for civil and criminal enforcement of
5 the liability for those taxes.

6 SECTION 4. This Act takes effect September 1, 2025.