

By: Bonnen of Brazoria

H.B. No. 2603

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for gun safety devices 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 151.357 to read as follows:

Sec. 151.357. GUN SAFETY DEVICES FOR LIMITED PERIOD. (a) In this section, "gun safety device" means:

(1) a device that, when installed on a gun, is designed to prevent the gun from being operated without first deactivating the device; or

(2) a gun safe, gun case, gun cabinet, or other device that is designed to be:

(A) used to store a gun; and

(B) unlocked only by use of a key or combination or by other similar means.

(b) The sale of a gun safety device is exempted from the taxes imposed by this chapter if:

(1) the sales price of the device is less than \$2,500; and

(2) the sale takes place during a period beginning at 12:01 a.m. on the first Friday in July and ending at 12 midnight on the following Sunday.

SECTION 2. 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 3. This Act takes effect September 1, 2015.