

Chapter 554

S.B. No. 313

1 AN ACT

2 relating to a sales and use tax exemption for firearm safety  
3 equipment.

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

5 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended  
6 by adding Section 151.3131 to read as follows:

7 Sec. 151.3131. FIREARM SAFETY EQUIPMENT. (a) In this  
8 section, "firearm safety equipment" means a gun lock box, a gun  
9 safe, a barrel lock, a trigger lock, a firearm safety training  
10 manual or electronic publication, or another item designed to  
11 ensure the safe handling or storage of a firearm.

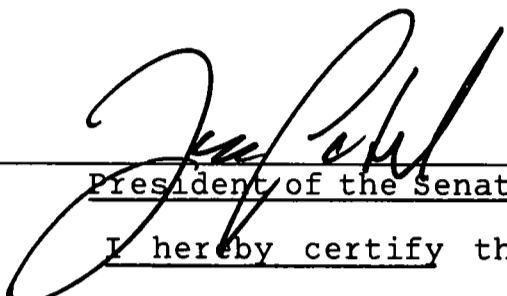
12 (b) The sale, storage, use, or other consumption of firearm  
13 safety equipment is exempted from the taxes imposed by this  
14 chapter.

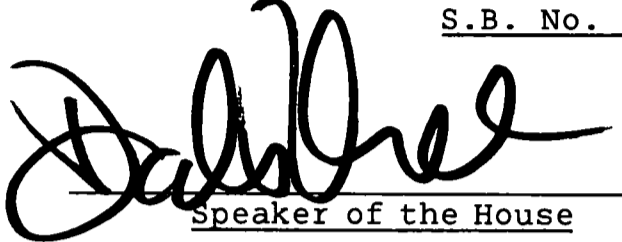
15 SECTION 2. The change in law made by this Act does not  
16 affect tax liability accruing before the effective date of this  
17 Act. That liability continues in effect as if this Act had not been  
18 enacted, and the former law is continued in effect for the  
19 collection of taxes due and for civil and criminal enforcement of  
20 the liability for those taxes.

21 SECTION 3. This Act takes effect September 1, 2021.

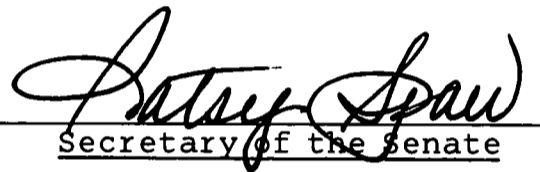
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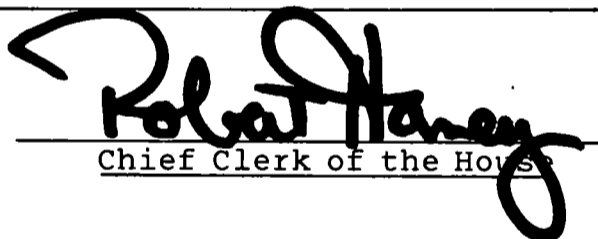
  
\_\_\_\_\_  
President of the Senate

  
\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 313 passed the Senate on April 19, 2021, by the following vote: Yeas 30, Nays 1; and that the Senate concurred in House amendment on May 27, 2021, by the following vote: Yeas 31, Nays 0. \_\_\_\_\_


  
\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 313 passed the House, with amendment, on May 18, 2021, by the following vote: Yeas 142, Nays 2, one present not voting. \_\_\_\_\_

  
\_\_\_\_\_  
Chief Clerk of the House

Approved:

6-11-21  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Governor

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE

6pm O'CLOCK

JUN 14 2021

  
\_\_\_\_\_  
Secretary of State