

## **BILL ANALYSIS**

Senate Research Center  
84R2680 CJC-D

S.B. 228  
By: Creighton  
Finance  
1/23/2015  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Since 2009, retailers in East and Southeast Texas have been at a competitive disadvantage as it relates to their Louisiana counterparts. Louisiana adopted a sales tax holiday for individual purchases of firearms, ammunition, and hunting supplies during the first full weekend of September.

In order to address this situation, S.B. 228 would create a sales tax holiday for firearms and hunting supplies on the last full weekend in August. "Hunting supplies" is defined as "ammunition, archery equipment, hunting blinds and stands, hunting decoys, firearm cleaning supplies, gun cases and gun safes, and hunting optics." Hunting seasons usually begin at the end of August or early September. By placing the Texas sales tax holiday on these items on the last full weekend in August, Texas retailer and hunters would be given an advantage by allowing them to prepare for the season and purchase their supplies prior to the date of the Louisiana sales tax holiday.

As proposed, S.B. 228 amends current law relating to an exemption from the sales tax for firearms and hunting supplies for a limited period.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Subchapter H, Chapter 151, Tax Code, by adding Section 151.358, as follows:

Sec. 151.358. FIREARMS AND HUNTING SUPPLIES FOR LIMITED PERIOD. (a)  
Defines "hunting supplies" in this section.

(b) Provides that the sale of a firearm or hunting supplies is exempted from the taxes imposed by this chapter if the sale takes place during a period beginning at 12:01 a.m. on the Friday before the last full weekend in August and ending at 12 midnight on the following Sunday.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2015.