

## **BILL ANALYSIS**

Senate Research Center  
87R2927 SMT-D

S.B. 313  
By: Huffman  
Finance  
4/8/2021  
As Filed

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

S.B. 313 aims to promote safe use and storage of firearms. S.B. 313 would exempt the sale, storage, use, or other consumption of firearm safety equipment from taxation, including gun lock boxes, gun safes, barrel locks, trigger locks, firearm safety manuals, or other items used for the safe handling/storage of a firearm.

As proposed, S.B. 313 amends current law relating to a sales and use tax exemption for firearm safety equipment.

### **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 151.3131, as follows:

Sec. 151.3131. FIREARM SAFETY EQUIPMENT. (a) Defines "firearm safety equipment."

(b) Exempts the sale, storage, use, or other consumption of firearm safety equipment from the taxes imposed by Chapter 151 (Limited Sales, Excise, and Use Tax).

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

SECTION 3. Effective date: September 1, 2021.