

## **BILL ANALYSIS**

Senate Research Center  
76R1722 DAK-D

S.B. 66  
By: Harris  
Finance  
3/5/1999  
As Filed

### **DIGEST**

Currently, gun safes are subject to the state's sale's tax under Texas law. Gun safes are manufactured for the exclusive purpose of storing and securing firearms and ammunition, in part in an effort to prevent a child from gaining access to firearms. S.B. 66 would exempt gun safes from the state sales tax.

### **PURPOSE**

As proposed, S.B. 66 establishes provisions regarding the exemption of gun safes from the sales tax.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Chapter 151H, Tax Code, by adding Section 151.333, as follows:

Sec. 151.333. GUN SAFES. Exempts from taxes enclosures designed or modified for the purpose of storing a firearm, and enclosures equipped with a locking device.

SECTION 2. (a) Effective date: First day of the first calendar quarter beginning on or after the day that it may take effect under Section 39, Article III, Texas Constitution.

(b) Makes application of this Act prospective.

SECTION 3. Emergency clause.