

HOUSE BILL 342

By Sparks

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to taxation of gun safes and
gun safety devices.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

(a) There is exempt from the tax imposed by this chapter the retail sale of gun safes and gun safety devices.

(b) For purposes of this section:

(1) "Gun safe" means a locking container or other enclosure equipped with a padlock, key lock, combination lock, or other locking device that is designed and intended for the secure storage of one (1) or more firearms; and

(2) "Gun safety device" means an integral device to be equipped or installed on a firearm that permits a user to program the firearm to operate only for specified persons designated by the user through computerized locking devices or other means integral to and permanently part of the firearm.

SECTION 2. Tennessee Code Annotated, Section 67-6-393(i), is amended by deleting the subsection.

SECTION 3. This act takes effect July 1, 2023, the public welfare requiring it.