

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

# A Bill

HOUSE BILL 1699

5 By: Representatives McCullough, Vaught  
6 By: Senator C. Tucker  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE SALES TAX HOLIDAY; TO ADD FIREARM  
10 SAFETY DEVICES AND FIREARM STORAGE DEVICES TO THE  
11 SALES TAX HOLIDAY; TO DECLARE AN EMERGENCY; AND FOR  
12 OTHER PURPOSES.  
13

## Subtitle

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15  
16 TO ADD FIREARM SAFETY DEVICES AND  
17 FIREARM STORAGE DEVICES TO THE SALES TAX  
18 HOLIDAY; AND TO DECLARE AN EMERGENCY.  
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

22 SECTION 1. Arkansas Code § 26-52-444(a), concerning the definitions  
23 used in relation to the sales tax holiday, is amended to add additional  
24 subdivisions to read as follows:

25 (7)(A) "Firearm safety device" means a device to be equipped or  
26 installed on a firearm designed to prevent unauthorized access to the firearm  
27 or to prevent it from being operated without first deactivating the device.

28 (B) "Firearm safety device" does not include a firearm  
29 sold with a firearm safety device already installed on the firearm; and

30 (8) "Firearm storage device" means a container or enclosure  
31 designed for the principal purpose of safely storing a firearm and secured by  
32 a combination lock, key lock, or lock based on biometric information which  
33 once locked is incapable of being opened without the combination, key, or  
34 biometric information respectively.  
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36 SECTION 2. Arkansas Code § 26-52-444(b), concerning the items subject



1 to the sales tax holiday, is amended to add additional subdivisions to read  
2 as follows:

3 (7) Firearm safety device; and

4 (8) Firearm storage device.

5  
6 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
7 General Assembly of the State of Arkansas that the sales tax holiday occurs  
8 the first weekend of August each year; that the Department of Finance and  
9 Administration must provide sellers at least sixty-days' notice of any  
10 changes to the sales tax holiday, which means the department must notify  
11 sellers by June 1, 2025, of the addition of firearm safety devices and  
12 firearm storage devices to the sales tax holiday; and that this act is  
13 immediately necessary because there is a mental health crisis in the state,  
14 and this act will help prevent tragic deaths in the state by incentivizing  
15 the purchase of firearm safety devices and firearm storage devices during the  
16 sales tax holiday. Therefore, an emergency is declared to exist, and this act  
17 being immediately necessary for the preservation of the public peace, health,  
18 and safety shall become effective on:

19 (1) The date of its approval by the Governor;

20 (2) If the bill is neither approved nor vetoed by the Governor,  
21 the expiration of the period of time during which the Governor may veto the  
22 bill; or

23 (3) If the bill is vetoed by the Governor and the veto is  
24 overridden, the date the last house overrides the veto.