

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 47 Session of 2021

INTRODUCED BY HUTCHINSON, BARTOLOTTA, LANGERHOLC, SCHWANK AND J. WARD, JANUARY 20, 2021

REFERRED TO FINANCE, JANUARY 20, 2021

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
 2 act relating to tax reform and State taxation by codifying
 3 and enumerating certain subjects of taxation and imposing
 4 taxes thereon; providing procedures for the payment,
 5 collection, administration and enforcement thereof; providing
 6 for tax credits in certain cases; conferring powers and
 7 imposing duties upon the Department of Revenue, certain
 8 employers, fiduciaries, individuals, persons, corporations
 9 and other entities; prescribing crimes, offenses and
 10 penalties," in sales and use tax, excluding from sales and
 11 use tax all equipment and devices which prohibit a firearm
 12 from being fired without a key or combination.

13 The General Assembly of the Commonwealth of Pennsylvania
 14 hereby enacts as follows:

15 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
 16 No.2), known as the Tax Reform Code of 1971, is amended by
 17 adding a clause to read:

18 Section 204. Exclusions from Tax.--The tax imposed by
 19 section 202 shall not be imposed upon any of the following:

20 * * *

21 (74) The sale at retail or use of a gun vault, gun safe, gun
 22 locker, gun cabinet, trigger lock, handgun vault, handgun
 23 locker, gun cable lock, gun lever lock, handgun safe, locking

1 gun case with key or combination lock or a device which does not
2 allow use of the firearm without a key or combination.

3 Section 2. This act shall take effect in 60 days.