

SENATE BILL 2438

By Kyle

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) As used in 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 any 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.

(b) There is exempt from the sales and use tax imposed by this chapter all sales
of gun safes and gun safety devices.

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it.