

SENATE BILL 1273

By Norris

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to exemption from sales tax for
firearms, firearms accessories, and firearms
ammunition.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-393(f), is amended by deleting the subsection in its entirety and substituting instead the following:

(f)

(1) In addition to the exemption in subsection (a), there is also exempt from the tax imposed by this chapter any firearms, firearms accessories, and firearms ammunition, if sold during the authorized time period for the sales tax holiday provided in subsection (a).

(2) The exemption provided by this subsection (f) shall be subject to § 67-6-710(h).

(3) As used in this subsection (f):

(A) "Firearm":

(i) Means a weapon designed, made, or adapted to expel a projectile by the action of an explosive or any device readily convertible to that use;

(ii) Includes a shotgun, rifle, pistol, or revolver; and

(iii) Does not include an explosive weapon as defined in § 39-17-1301;

(B) "Firearms accessories":

(i) Means items used in conjunction with or mounted upon a firearm; and

(ii) Includes, but is not limited to, scopes; suppressors; stocks; grips; triggers; speedloaders; clips, magazines, or other ammunition storage devices; lights for target illumination; rail systems; and firearm cases and covers; and

(C) "Firearms ammunition":

(i) Means projectiles designed for use in a firearm;

(ii) Includes shots, bullets, cartridges, and shotgun shells;

and

(iii) Does not include explosive weapons as defined in § 39-17-1301.

SECTION 2. Tennessee Code Annotated, Section 67-6-393(a), is amended by deleting the language "The exemption" and substituting instead the language "The exemptions".

SECTION 3. Tennessee Code Annotated, Section 67-6-393(b), is amended by deleting the language "The exemption provided by this section does not" and substituting instead the language "The exemptions provided by this section do not".

SECTION 4. Tennessee Code Annotated, Section 67-6-393(d), is amended by deleting the word "exemption" and substituting instead the word "exemptions".

SECTION 5. This act shall take effect July 1, 2017, the public welfare requiring it.