

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 541 Session of 2023

INTRODUCED BY McNEILL, HILL-EVANS, DELLOSO, CIRESI, SAPPEY, MADDEN, SCHLOSSBERG, RABB, R. MACKENZIE, SANCHEZ, NEILSON, FREEMAN, OTTEN AND FRANKEL, MARCH 20, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 20, 2023

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, further providing for
 11 exclusions from tax.

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

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

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

19 * * *

20 (76) The sale at retail or use of a firearm safety device or
 21 gun safe with a selling price of one thousand five hundred
 22 dollars (\$1,500) or less. Any discount, coupon or other credit

1 offered by the retailer or a vendor of the retailer to reduce
2 the final price to the customer shall be taken into account in
3 determining the selling price for purposes of this exemption.

4 For the purposes of this clause, the following words and phrases
5 shall have the following meanings:

6 "Firearm safety device" includes lock boxes, cable locks,
7 trigger and barrel locks and any other item designed to enhance
8 home firearm safety.

9 "Gun safe" includes a safe or vault that is:

10 (i) commercially available;

11 (ii) secured with a digital or dial combination locking
12 mechanism or biometric locking mechanism; and

13 (iii) designed for the storage of a firearm or of ammunition
14 for use in a firearm.

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