

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 tax for education, further providing for
11 exclusions from sales and use 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 (70) The sale at retail of a gun safe or gun lock. For the
21 purposes of this clause, the following words, terms and phrases
22 shall have the following meanings:

1 (i) "gun safe" means a self-contained enclosure specifically
2 designed and manufactured for the purpose of storing a firearm
3 and equipped with a padlock, key lock, combination lock or
4 similar locking device which, when locked, prevents the
5 unauthorized use of the firearm. The term does not include a gun
6 cabinet;

7 (ii) "gun lock" means an originally manufactured locking
8 device that when properly affixed and applied to a firearm is
9 designed to prevent the unintentional or unauthorized discharge
10 of the firearm. The term includes trigger locks, cable locks and
11 chamber locks.

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