

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 469 Session of 2013

INTRODUCED BY HUTCHINSON, SCARNATI, ROBBINS, BRUBAKER, ALLOWAY, KASUNIC, TEPLITZ, WAUGH AND WHITE, FEBRUARY 11, 2013

REFERRED TO FINANCE, FEBRUARY 11, 2013

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," excluding from sales tax all equipment and  
 11 devices which prohibit a firearm from being fired without a  
 12 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 (69) 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 immediately.