

Senate Bill 340

By: Senators Kirkpatrick of the 32nd, Albers of the 56th, Hufstetler of the 52nd, Robertson of the 29th, Anavitarte of the 31st and others

**AS PASSED SENATE**

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use taxes, so as to exempt sales of firearm safes and firearm  
3 safety devices; to provide for definitions; to provide for related matters; to repeal conflicting  
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use taxes, is amended by revising paragraph (85) as follows:

9 "(85)(A) Sales of firearm safes and firearm safety devices;

10 (B) As used in this paragraph, the term:

11 (i) 'Firearm safe' means a locking container or other enclosure, excluding glass faced  
12 containers, equipped with a padlock, key lock, combination lock, biometric lock,  
13 digital lock, or other locking device that is designed and intended for the secure  
14 storage of one or more firearms; and

15 (ii) 'Firearm safety device' means a device that, when attached to or installed on a  
16 firearm, is designed to prevent the firearm from being operated without first

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17 deactivating the device or that is designed to prevent the operation of the firearm by  
18 anyone who does not have authorized access to the firearm Reserved;"

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.