

SENATE BILL 1004

By Beavers

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

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

SECTION 1. Tennessee Code Annotated, Section 67-6-393, is amended by adding the following as a new subsection:

(f)

(1) In addition to the exemption in subsection (a), there is also exempt from the tax imposed by this chapter any firearms and firearms ammunition, if sold between 12:01 a.m. on the first Friday of September and 11:59 p.m. the following Sunday.

(2) The exemption provided by this subsection (f) shall be known as the "Second Amendment Sales Tax Holiday" and 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, revolver, BB guns, or muzzleloaders; and

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

(B) "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 "this section" and substituting instead the language "this subsection (a)".

SECTION 3. Tennessee Code Annotated, Section 67-6-393(b), is amended by deleting the language "this section" and substituting instead the language "subsection (a)".

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.