

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023

# A Bill

HOUSE BILL 1796

4  
5 By: Representative McCullough

## For An Act To Be Entitled

8 AN ACT TO CREATE A SALES TAX HOLIDAY FOR ITEMS  
9 RELATED TO THE SAFE STORAGE OF GUNS; TO CREATE A  
10 SALES TAX HOLIDAY FOR GUN SAFES AND GUN SAFETY  
11 DEVICES; AND FOR OTHER PURPOSES.

## Subtitle

14 TO CREATE A SALES TAX HOLIDAY FOR GUN  
15 SAFES AND GUN SAFETY DEVICES.

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. DO NOT CODIFY. TEMPORARY LANGUAGE. Sales tax holiday for  
22 gun safes and gun safety devices.

23 (a) As used in this section:

24 (1) “Gun safe” means a locking container or other enclosure  
25 equipped with a padlock, key lock, combination lock, or other locking device  
26 that is designed and intended for the secure storage of one (1) or more  
27 firearms; and

28 (2) “Gun safety device” means an integral device to be equipped  
29 or installed on a firearm that permits a user to program the firearm to  
30 operate only for specified persons designated by the user through  
31 computerized locking devices or other means integral to and permanently part  
32 of the firearm.

33 (b) The gross receipts or gross proceeds derived from the sale of a  
34 gun safe or a gun safety device are exempt from the gross receipts tax levied  
35 by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the  
36 compensating use tax levied by the Arkansas Compensating Tax Act of 1949, §



1 26-53-101 et seq., from 12:01 a.m. on July 1, 2023, and ending at 11:59 p.m.  
2 on June 30, 2024.

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4 SECTION 2. DO NOT CODIFY. Rules.

5 (a) The Department of Finance and Administration shall promulgate  
6 rules to implement and administer Section 1 of this act.

7 (b) When adopting the rules required under this section, the  
8 department shall file the final rules with the Secretary of State for  
9 adoption under § 25-15-204(f):

10 (1) On or before July 1, 2023; or

11 (2) If approval under § 10-3-309 has not occurred by July 1,  
12 2023, as soon as practicable after approval under § 10-3-309.

13 (b) The department shall file the proposed rules with the Legislative  
14 Council under § 10-3-309(c) sufficiently in advance of July 1, 2023, so that  
15 the Legislative Council may consider the rules for approval before July 1,  
16 2023.