

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1421 Session of  
2013

INTRODUCED BY F. KELLER, AUMENT, BARRAR, CUTLER, DENLINGER,  
EMRICK, FREEMAN, KORTZ, MAJOR, MARSICO, MILLARD, MOUL,  
READSHAW, ROCK, ROSS, SABATINA, STEPHENS, SWANGER, TALLMAN,  
FARINA AND D. COSTA, MAY 23, 2013

REFERRED TO COMMITTEE ON FINANCE, MAY 23, 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," further providing for exclusions from sales and  
11 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 (69) The sale at retail of a gun safe or gun lock. For the  
21 purposes of this clause, the following terms or phrases shall

1 have the following meanings:

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

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

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