

- SUBJECT:** Creating sales tax holidays for firearms and hunting supplies
- COMMITTEE:** Ways and Means — committee substitute recommended
- VOTE:** 7 ayes — D. Bonnen, Bohac, Button, Darby, Murphy, Springer, Wray
3 nays — Y. Davis, Martinez Fischer, C. Turner
1 absent — Parker
- WITNESSES:** For — Tara Mica, National Rifle Association; (*Registered, but did not testify*: Marida Favia del Core Borromeo, Exotic Wildlife Association; Richard Briscoe, Open Carry Texas; Jim Sheer, Texas Retailers Association; Ronnie Volkening, Texas Retailers Association; Alice Tripp, Texas State Rifle Association)
Against — None
- BACKGROUND:** Tax Code, ch. 151 imposes a 6.25 percent sales tax on the sale of taxable items.
- DIGEST:** CSHB 849 would exempt the sale of firearms and hunting supplies from sales taxes, if the sale took place on Saturday of the last full weekend in August or on Saturday of the last full weekend in October.
- The bill would define “hunting supplies” to mean:
- ammunition;
 - archery equipment;
 - hunting blinds and stands;
 - hunting decoys;
 - firearm cleaning supplies;
 - gun cases and gun safes;
 - hunting optics; and
 - hunting safety equipment.

This bill would not affect tax liability accruing before its effective date.

This bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2015.

If the bill did not take effect until September 1, the sales tax holiday that otherwise would begin the last full weekend in August instead would begin on the Friday before the first full weekend in September and would end at midnight on Sunday. This provision would apply only for 2015, and subsequent hunting sales tax holidays would occur on the last full weekend in October and the last full weekend in August.

NOTES:

The Legislative Budget Board's fiscal note indicates that the bill would have a negative impact of \$11.1 million on general revenue related funds through fiscal 2016-17.