
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 618 Session of
2019

INTRODUCED BY F. KELLER, BARRAR, BERNSTINE, FREEMAN, JONES,
KAUFFMAN, KORTZ, MACKENZIE, B. MILLER, MULLINS, NEILSON,
READSHAW, ROTHMAN, RYAN AND STEPHENS, FEBRUARY 28, 2019

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 28, 2019

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," in sales and use tax, further providing for
11 exclusion for sale at retail of a gun safe or gun lock from
12 sales and use tax.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
16 No.2), known as the Tax Reform Code of 1971, is amended by
17 adding a clause to read:

18 Section 204. Exclusions from Tax.--The tax imposed by
19 section 202 shall not be imposed upon any of the following:

20 * * *

21 (71) The sale at retail of a gun safe or gun lock. For the
22 purposes of this clause, the following words, terms and phrases

1 shall 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; and

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

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