

Senate Bill 340

By: Senators Kirkpatrick of the 32nd, Albers of the 56th, Hufstetler of the 52nd, Robertson of the 29th, Anavitarte of the 31st and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use taxes, so as to exempt sales of firearm safes and firearm  
3 safety devices; to provide for definitions; to provide for related matters; to repeal conflicting  
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use taxes, is amended by revising paragraph (85) as follows:

9 "(85)(A) Sales of firearm safes and firearm safety devices;

10 (B) As used in this paragraph, the term:

11 (i) 'Firearm safe' means a locking container or other enclosure, excluding glass faced  
12 containers, equipped with a padlock, key lock, combination lock, biometric lock,  
13 digital lock, or other locking device that is designed and intended for the secure  
14 storage of one or more firearms; and

15 (ii) 'Firearm safety device' means a device that, when attached to or installed on a  
16 firearm, is designed to prevent the firearm from being operated without first

17 deactivating the device or that is designed to prevent the operation of the firearm by  
18 anyone who does not have authorized access to the firearm Reserved;"

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.