

# HOUSE BILL No. 1339

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-57.

**Synopsis:** Sales tax exemption for firearms and ammunition. Provides that sales of qualifying firearms and ammunition are exempt from the state gross retail tax.

**Effective:** July 1, 2022.

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January 11, 2022, read first time and referred to Committee on Ways and Means.

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Second Regular Session of the 122nd General Assembly (2022)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2021 Regular Session of the General Assembly.

# HOUSE BILL No. 1339

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-2.5-5-57 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2022]: **Sec. 57. (a) For purposes of this section, "ammunition"**  
4 **means ammunition designed for use in a qualifying firearm.**

5 **(b) For purposes of this section, "qualifying firearm" means a**  
6 **portable firearm, including a rifle, shotgun, pistol, or revolver, that**  
7 **is designed to be carried and operated by a single person, and**  
8 **excluding the following:**

9 **(1) Any firearm, except in the case of a shotgun, the barrel of**  
10 **which has an internal diameter larger than .50 caliber.**

11 **(2) A shotgun, the barrel of which has an internal diameter**  
12 **larger than 10 gauge.**

13 **(c) Sales of qualifying firearms and ammunition are exempt**  
14 **from the state gross retail tax.**

15 SECTION 2. [EFFECTIVE JULY 1, 2022] **(a) IC 6-2.5-5-57, as**  
16 **added by this act, applies only to retail transactions occurring after**  
17 **June 30, 2022.**



- 1       **(b) Except as provided in subsection (c), a retail transaction is**
- 2       **considered to have occurred after June 30, 2022, if the property**
- 3       **whose transfer constitutes selling at retail is delivered to the**
- 4       **purchaser or to the place of delivery designated by the purchaser**
- 5       **after June 30, 2022.**
- 6       **(c) Notwithstanding the delivery of the property constituting**
- 7       **selling at retail after June 30, 2022, a transaction is considered to**
- 8       **have occurred before July 1, 2022, to the extent that:**
- 9               **(1) the agreement of the parties to the transaction is entered**
- 10              **into before July 1, 2022; and**
- 11              **(2) payment for the property furnished in the transaction is**
- 12              **made before July 1, 2022.**
- 13       **(d) This SECTION expires January 1, 2025.**

