
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2447 Session of
2026

INTRODUCED BY REICHARD, KAUFFMAN, HAMM, OLSOMMER, SMITH, MOUL,
BANTA, ROWE, M. MACKENZIE AND BOROWICZ, APRIL 22, 2026

REFERRED TO COMMITTEE ON FINANCE, APRIL 23, 2026

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 exclusions from 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 (77) The sale at retail of firearm safety devices to a
21 purchaser, or nonbusiness use of firearm safety devices by a
22 purchaser, during the exclusion period. The department shall

1 publish guidance on its publicly accessible Internet website on
2 the implementation of the exclusion under this clause. For the
3 purposes of this clause, the following words and phrases shall
4 have the following meanings:

5 "Exclusion period" means the six months immediately following
6 the effective date of this clause.

7 "Firearm safety device" means any of the following:

8 (i) gun vault;

9 (ii) gun safe;

10 (iii) gun locker;

11 (iv) gun cabinet;

12 (v) trigger lock;

13 (vi) handgun vault;

14 (vii) handgun locker;

15 (viii) gun cable lock;

16 (ix) gun lever lock;

17 (x) handgun safe;

18 (xi) locking gun case with key or combination lock; or

19 (xii) a device which does not allow use of the firearm

20 without a key or combination.

21 "Purchaser" means an individual who places an order and pays
22 the purchase price by cash or credit during the exclusion
23 period, even if delivery takes place after the exclusion period.

24 Section 2. This act shall take effect July 1, 2026, or
25 immediately, whichever is later.