

SENATE BILL 2476

By Roberts

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to purchases of gun safes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

(a) As used in this section, "gun safe" means a locking container or other enclosure equipped with a padlock, key lock, combination lock, or other locking device that is designed and intended for the secure storage of one (1) or more firearms.

(b) There is exempt from the sales and use tax imposed by this chapter all sales of gun safes.

SECTION 2. This act shall take effect July 1, 2018, the public welfare requiring it.