



State of Tennessee

PUBLIC CHAPTER NO. 592

SENATE BILL NO. 551

By Kyle, Roberts, Gilmore, Akbari, Briggs, Pody, Rose, White, Yarbro

Substituted for: House Bill No. 761

By Sparks, Windle, Gloria Johnson, Griffey, Jerry Sexton, Lafferty, Eldridge, Moon, Ragan, Curtis Johnson, Doggett, Littleton, Leatherwood, Powell, Smith, Lamar, Clemmons, Warner, Helton, Jernigan, Chism, Grills, Parkinson, Faison, Weaver, Bricken, Gillespie, Hardaway, Powers, Vaughan, Russell, Cochran, Darby, Freeman, Harris, Garrett, Mitchell, Farmer, Sherrell, Hakeem, Mannis, Beck, Thompson, Haston, Hulseley, Rudd, Moody, Zachary, Ramsey, Baum, Hawk, Curcio, Miller, Whitson, Lynn, Carr, Boyd, Casada, Lamberth, Williams, Crawford, Terry, Ogles, White, Calfee, Hall, Hazlewood, Gary Hicks, Reedy, Todd, Cepicky, Gant, Howell, Hurt, Keisling, Rudder

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to taxation of gun safes and gun safety devices.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-393, is amended by adding the following as a new subsection:

(1) There is exempt from the tax imposed by this chapter the retail sale of gun safes and gun safety devices, if sold between 12:01 a.m. on July 1, 2021, and 11:59 p.m. on June 30, 2022.

(2) For purposes of this subsection ():

(A) "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; and

(B) "Gun safety device" means any integral device to be equipped or installed on a firearm that permits a user to program the firearm to operate only for specified persons designated by the user through computerized locking devices or other means integral to and permanently part of the firearm.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.

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PASSED: May 4, 2021



RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 27th day of May 2021



BILL LEE, GOVERNOR