

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2245 Session of 2026

INTRODUCED BY BRIGGS, SHUSTERMAN, FRANKEL, McNEILL, ISAACSON,  
VENKAT, CURRY, HANBIDGE, DONAHUE, HOHENSTEIN, GUENST,  
SANCHEZ, KINKEAD AND OTTEN, MAY 27, 2026

REFERRED TO COMMITTEE ON JUDICIARY, MAY 27, 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 paragraph 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 or use of a gun safe or gun lock.

21 For the purposes of this clause, the following terms and phrases  
22 shall have the following meanings:

1 "Gun lock" shall have the same meaning as the term "locking  
2 device" as defined in 18 Pa.C.S. § 6142(f) (relating to locking  
3 device for firearms).

4 "Gun safe" means a self-contained enclosure specifically  
5 designed and manufactured for the purpose of securely storing a  
6 firearm and equipped with a padlock, key lock, combination lock,  
7 keypad, electronic keypad, biometric scanner or similar  
8 mechanism that, when properly locked, prevents unauthorized  
9 access to the firearm. The term does not include a gun cabinet.

10 Section 2. This act shall take effect in 60 days.