

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 103 Session of 2019

INTRODUCED BY HUTCHINSON, SCARNATI, BARTOLOTTA, BREWSTER,  
PHILLIPS-HILL AND SCHWANK, JANUARY 24, 2019

REFERRED TO FINANCE, JANUARY 24, 2019

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, excluding from sales and  
11 use tax all equipment and devices which prohibit a firearm  
12 from being fired without a key or combination.

13 The General Assembly of the Commonwealth of Pennsylvania  
14 hereby enacts as follows:

15 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,  
16 No.2), known as the Tax Reform Code of 1971, is amended by  
17 adding a clause to read:

18 Section 204. Exclusions from Tax.--The tax imposed by  
19 section 202 shall not be imposed upon any of the following:

20 \* \* \*

21 (71) The sale at retail or use of a gun vault, gun safe, gun  
22 locker, gun cabinet, trigger lock, handgun vault, handgun  
23 locker, gun cable lock, gun lever lock, handgun safe, locking

1 gun case with key or combination lock or a device which does not  
2 allow use of the firearm without a key or combination.

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