HB 1901 -- SALES TAX HOLIDAY FOR FIREARMS

SPONSOR: Taylor

Beginning January 1, 2017, this bill authorizes a state and local sales and use tax exemption on the purchase of firearms purchased on the Saturday after July fourth each year. Retailers that do not participate in the holiday may offer Department of Revenue sales tax refund forms to consumers to file for a direct refund from the department or offer on-site sales tax refunds in lieu of participating in the sales tax holiday. Any political subdivision may adopt an ordinance or order to opt into the holiday.