

HB 2092 -- Second Amendment Sales Tax Holiday

Sponsor: Frame

This bill establishes the Second Amendment Sales Tax Holiday which authorizes an annual state sales and use tax holiday beginning January 1, 2010, on retail purchases of certain firearms during a two-day period beginning on the fourth Friday in November. Firearms include any handgun, rifle, or shotgun that has been manufactured in the United States. Retailers may offer a sales tax refund in lieu of the sales tax holiday when less than 2% of their sales qualifies for the holiday. Any political subdivision may adopt an ordinance or order to opt into the holiday.

The provisions of the bill will expire December 31 six years from the effective date.