

# UNINTENDED CONSEQUENCES OF FIREARMS AND AMMUNITION TAXES

In the wake of failed efforts to enact new burdens on gun ownership, lawmakers in Congress, as well as in some states and localities, are seeking a back-door approach to gun control – taxes.<sup>i</sup> Supporters of restricting citizens’ Second Amendment rights see no problem implementing a “poll tax” on the right to bear arms. What these proposals ignore is the fact that beyond the dangerous concept of pricing citizens out of a constitutional right, levying new taxes on the purchase of firearms and ammunition poses significant negative consequences for law-abiding citizens and for the taxing jurisdictions themselves.

## BURDEN TO CONSTITUTIONAL RIGHT

Anti-gun advocates are quick to compare such tax proposals to taxes on cigarettes and other so-called “sin taxes.” However, unlike cigarettes or other commercial products, owning a firearm is a constitutional right. A more apt comparison to levying an additional tax on firearms is the Jim Crow-era practice of restricting citizens’ right to vote by imposing “poll taxes.” Both would force law-abiding citizens to pay for exercising a constitutional right.

Current law already imposes restrictions on gun ownership, like banning ownership by felons or the mentally ill. But these restrictions are not based on ability to pay. Setting conditions on the Second Amendment

- The National Shooting Sports Foundation opposes any legislation that would raise taxes on the sale of firearms and ammunition.
- New or increased taxes on the purchase of firearms and ammunition are unconstitutional “poll taxes.”
- Unlike law-abiding citizens, criminals do not legally purchase guns and will not be affected.
- Raising state or local taxes put jurisdictions at a competitive disadvantage and hurts legitimate businesses.

based on socioeconomic status sets a dangerous precedent for all Americans.

## EXISTING TAX SUPPORTS CONSERVATION

While Congress is considering measures that would increase taxes on the sale of firearms and ammunition, it is vital to take into account unintended consequences of such a policy change. Under current law, as supported by the firearms and ammunition industry, there is already an excise tax of 11 percent of the wholesale prices of long guns and ammunition and of 10 percent on handguns. This Pittman-Robertson Act tax is paid by manufacturers and specifically funds wildlife conservation and is responsible for more than \$20.2 billion distributed to date from the U.S. Fish and Wildlife Service to state conservation and recreation projects.

Adding another layer of tax onto the legal purchase of firearms and ammunition will necessarily decrease the amount of these purchases made,

and the amount of resulting revenue states receive for conservation.<sup>ii</sup>

## TAXES WILL NOT STOP CRIMINALS

Surveys conducted by the federal government show that criminals overwhelmingly gain access to firearms illegally through the black market or theft, or obtain firearms from family and friends.<sup>iii</sup> Imposing a new tax on firearms and ammunition will have zero impact on their behavior. In fact, areas with largest increases in gun ownership also have the largest drops in violent crime.<sup>iv</sup> This raises the question of whether states and localities should instead seek tax rebates for gun ownership as a method of crime reduction, rather than a tax to discourage the purchase of firearms.

## PROPOSALS DISGUISE REAL DEBATE

In addition to being poor policy, the proposed taxes are nothing more than an underhanded method of enacting gun control policies without the rigorous lawmaking process. Voters have shown that they do not want gun control. Disguising the impact of such a policy in the form of a tax code change and not affording citizens and their elected representatives the right to debate gun control policy on its merits demonstrates irresponsible legislating.

i For example, starting in April 2013, Cook County, Illinois has imposed an extra \$25 tax on the retail purchase of a firearm.  
 ii For more information about the federal 10-11% excise tax on the sale of firearms and ammunition, see NSSF’s fact sheet online: <http://www.nssf.org/factsheets/PDF/PittmanRobertsonFacts.pdf>  
 iii Mariel Alper, Ph.D., and Lauren Glaze, Department of Justice, Bureau of Justice Statistics Special Report, “Source and Use of Firearms Involved in Crimes: Survey of Prison Inmates, 2016,” NCJ 251776, January 2019. <https://www.bjs.gov/content/pub/pdf/suficspi16.pdf>  
 iv John R. Lott, Jr., More Guns, Less Crime: Understanding Crime and Gun Control Laws, 2010.

