

# STATE OF NEW YORK

5291

2021-2022 Regular Sessions

## IN SENATE

March 1, 2021

Introduced by Sen. PERSAUD -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to establishing a special fee on firearms, rifles and shotguns; and to amend the state finance law, in relation to establishing the gun violence research fund

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The tax law is amended by adding a new article 28-D to read  
2 as follows:

### ARTICLE 28-D

#### SPECIAL FEE ON FIREARMS, RIFLES AND SHOTGUNS

#### Section 1190. Special fee on firearms, rifles and shotguns.

6 § 1190. Special fee on firearms, rifles and shotguns. (a) For the  
7 purposes of this section the terms "firearm", "rifle", and "shotgun"  
8 shall have the same meaning as defined in section 265.00 of the penal  
9 law.

10 (b) (1) There is hereby imposed and there shall be paid a fee upon the  
11 receipts from every retail sales of, or use of, each firearm, rifle, or  
12 shotgun. The amount of the fee shall be five dollars for each firearm,  
13 rifle, or shotgun purchased.

14 (2)(i) Such fee shall be collected by the vendor of the firearm,  
15 rifle, or shotgun from the purchaser of the firearm, rifle, or shotgun.

16 (ii) Where the fee imposed under paragraph one of this subdivision is  
17 not required to be collected by the vendor under subparagraph (i) of  
18 this paragraph, the purchaser of such firearm, rifle, or shotgun shall  
19 remit such fee directly to the commissioner.

20 (3) (i) Every person required to collect the fee under subparagraph  
21 (i) of paragraph two of this subdivision shall file a return and pay the  
22 fee required to be collected to the commissioner on or before the twen-  
23 tieth day after the close of the quarterly period in which the firearm,

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 rifle, or shotgun was purchased, as such period is described in subdivi-  
2 sion (b) of section eleven hundred thirty-six of this chapter.

3 (ii) A purchaser subject to subparagraph (i) of paragraph two of this  
4 subdivision shall file a return and pay the fee required to be paid  
5 within twenty days after the close of such quarterly period in which a  
6 firearm, rifle, or shotgun subject to the fee was purchased.

7 (4) Notwithstanding any provision of this article to the contrary, a  
8 person described in paragraph one, two or three of subdivision (a) of  
9 section eleven hundred sixteen of this chapter, and any bona fide veter-  
10 ans organizations receiving firearms, rifles, or shotguns for the sole  
11 use of ceremonial purpose with blank ammunition, exempt from the taxes  
12 imposed under article twenty-eight of this chapter pursuant to paragraph  
13 four of subdivision (a) of section eleven hundred sixteen of this chap-  
14 ter, shall not be subject to the fee imposed under this section.

15 (c) The fee imposed by this section shall be administered and  
16 collected in a like manner as the taxes imposed under article twenty-  
17 eight of this chapter, and the definitions and the provisions applicable  
18 to the administration, collection, determination, enforcement, and  
19 disposition of the taxes imposed by article twenty-eight of this chapter  
20 shall apply to the fee imposed by this section insofar as such  
21 provisions can be made applicable to such fee with the limitations set  
22 forth herein and such modifications as may be necessary in order to  
23 adapt such provisions to the fee imposed. Such provisions shall apply  
24 with the same force and effect as if the language of such provisions had  
25 been set forth in full in this section and had been expressly referred  
26 to the fee imposed by this section except to the extent that any of such  
27 provisions is either inconsistent with or is not relevant to this  
28 section. Provided, however, any reference in this article to the term  
29 "tax" shall be read as "fee" and the exemption provisions in part three  
30 of article twenty-eight of this chapter shall not apply except as  
31 provided in paragraph four of subdivision (b) of this section. Every  
32 person required to collect or pay the fee provided for in this section  
33 shall keep such records as may be required by the commissioner.

34 (d) Notwithstanding any other provision of law, all revenues pursuant  
35 to this section shall be credited to the gun violence research fund and  
36 used only for these purposes enumerated in section eighty-six of the  
37 state finance law.

38 § 2. The state finance law is amended by adding a new section 86 to  
39 read as follows:

40 § 86. Gun violence research fund. 1. There is hereby established in  
41 the joint custody of the commissioner of taxation and finance and the  
42 comptroller, a special fund to be known as the "gun violence research  
43 fund".

44 2. Such funds shall consist of all revenues received by the department  
45 of taxation and finance, pursuant to the provisions of section eleven  
46 hundred ninety of the tax law and all other monies appropriated, credit-  
47 ed, or transferred thereto from any other fund or source pursuant to  
48 law. Nothing contained herein shall prevent the state from receiving  
49 grants, gifts or bequests for the purposes of the fund as defined in  
50 this section and depositing them into the fund according to law.

51 3. (a) Monies of the fund, shall be expended to the department of  
52 health and the state university of New York for gun violence research.  
53 The department of health and the state university of New York shall  
54 provide grants for the purpose of advancing and financing gun violence  
55 research.

1 (b) Notwithstanding any inconsistent provision of section one hundred  
2 sixty-three of this chapter, the commissioner of health and the chancel-  
3 lor of the state university of New York are authorized to enter into a  
4 contract or contracts under paragraph (a) of this subdivision without a  
5 competitive bid or request for proposal process, provided, however,  
6 that:

7 (i) The department of health and the state university of New York  
8 shall post on its website, for a period of no less than thirty days:

9 (1) a description of the proposed services to be provided pursuant to  
10 the contractor or contractors;

11 (2) the criteria for selection of a contractor or contractors;

12 (3) the period of time during which a prospective contractor may seek  
13 selection, which shall be no less than thirty days after such informa-  
14 tion is first posted on the website; and

15 (4) the manner by which a prospective contractor may seek such  
16 selection, which may include submission by electronic means;

17 (ii) All reasonable and responsive submissions that are received from  
18 prospective contractors in a timely fashion shall be reviewed by the  
19 commissioner of health and the chancellor of the state university of New  
20 York; and

21 (iii) The commissioner of health and the chancellor of the state  
22 university of New York shall select such contractor or contractors that,  
23 in their discretion, are best suited to serve the purposes of this  
24 section.

25 4. (a) On or before the first day of February each year, the comp-  
26 troller shall certify to the governor, the temporary president of the  
27 senate, the speaker of the assembly, the chair of the senate finance  
28 committee and the chair of the assembly ways and means committee, the  
29 amount of money deposited by each source in the New York state gun  
30 violence research fund during the preceding calendar year as the result  
31 of revenue derived pursuant to section eleven hundred ninety of the tax  
32 law and from all other sources.

33 (b) On or before the first day of February each year, the commissioner  
34 of health in coordination with the chancellor of the state university of  
35 New York shall provide a written report to the temporary president of  
36 the senate, the speaker of the assembly, the chair of the senate finance  
37 committee, the chair of the assembly ways and means committee, the chair  
38 of the senate committee on health, the chair of the assembly health  
39 committee, the state comptroller and the public. Such report shall  
40 include how monies of the fund were utilized during the preceding calen-  
41 dar year and shall include:

42 (i) the amount of money disbursed from the fund and the award process  
43 used for such disbursements;

44 (ii) recipients of awards from the fund;

45 (iii) the amount awarded to each;

46 (iv) the purposes for which such awards were granted; and

47 (v) a summary financial plan for such monies which shall include esti-  
48 mates of all receipts and all disbursements for the current and succeed-  
49 ing fiscal years, along with the actual results from the prior fiscal  
50 year.

51 5. Monies shall be payable from the fund on the audit and warrant of  
52 the comptroller on vouchers approved by the comptroller.

53 6. Contractors awarded grants from funds disbursed from this section  
54 for the purpose of gun violence research shall, when their research has  
55 concluded, provide a written report of their findings to the temporary  
56 president of the senate, the speaker of the assembly, the chair of the

1 senate finance committee, the chair of the assembly ways and means  
2 committee, the chair of the senate committee on health, the chair of the  
3 assembly health committee, the state comptroller and the public.

4 § 3. This act shall take effect immediately and shall apply to taxable  
5 years, beginning on or after January 1, 2021; provided, however, section  
6 one of this act shall take effect June 1, 2021 and shall apply in  
7 accordance with the applicable transitional provisions in sections 1106  
8 and 1217 of the tax law. This act shall be deemed repealed in the event  
9 that congress authorizes funding for gun violence research to the  
10 centers for disease control and prevention; provided that the comp-  
11 troller shall notify the legislative bill drafting commission upon the  
12 occurrence of such enactment by the congress in order that the commis-  
13 sion may maintain an accurate and timely effective data base of the  
14 official text of the laws of the state of New York in furtherance of  
15 effecting the provisions of section 44 of the legislative law and  
16 section 70-b of the public officers law.