

STATE OF NEW YORK

8415

IN SENATE

February 28, 2022

Introduced by Sen. GOUNARDES -- 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 an excise tax on the sale of ammunition

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 19-A to read
2 as follows:

ARTICLE 19-A

EXCISE TAX ON AMMUNITION

Section 460. Imposition of tax.

461 Deposit and disposition of revenue.

462. Administrative provisions.

8 § 460. Imposition of tax. 1. There is hereby levied and imposed an
9 excise tax on the retail sale of ammunition at the following rates:

10 (a) Ammunition that contains a single projectile that measures .22
11 caliber or less sold at retail shall be taxed at a rate of two cents per
12 projectile.

13 (b) All other ammunition other than that specified in paragraph (a) of
14 this subdivision and sold at retail shall be taxed at a rate of five
15 cents per projectile.

16 2. The tax rates set forth in this section shall be reviewed annually
17 and adjusted periodically by the commissioner as needed to maintain a
18 consistent effect relative to inflation.

19 § 461. Deposit and disposition of revenue. All taxes, interest and
20 penalties collected or received by the commissioner under this
21 article shall be deposited and disposed of pursuant to the
22 provisions of section one hundred seventy-one-a of this chapter,
23 provided that an amount equal to one hundred percent collected under
24 this article less any amount determined by the commissioner to be
25 reserved by the comptroller for refunds or reimbursements shall be paid
26 by the comptroller to the credit of the gun violence research fund
27 created in section eighty-six of the state finance law.

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

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1 § 462. Administrative provisions. The tax imposed by this section
2 shall be administered and collected in a like manner as the taxes
3 imposed under article twenty-eight of this chapter, and the definitions
4 and the provisions applicable to the administration, collection, deter-
5 mination, enforcement, and disposition of the taxes imposed by article
6 twenty-eight of this chapter shall apply to the tax imposed by this
7 section insofar as such provisions can be made applicable to such tax
8 with the limitations set forth herein and such modifications as may be
9 necessary in order to adapt such provisions to the tax imposed. Such
10 provisions shall apply with the same force and effect as if the language
11 of such provisions had been set forth in full in this section and had
12 been expressly referred to the tax imposed by this section except to the
13 extent that any of such provisions is either inconsistent with or is not
14 relevant to this section.

15 § 2. This act shall take effect on the first day of the quarterly
16 sales tax period, as set forth in subdivision (b) of section 1136 of the
17 tax law, next succeeding the ninetieth day after it shall have become a
18 law, and shall apply in accordance with the applicable transitional
19 provisions of section 1106 of the tax law.