

STATE OF NEW YORK

5199

2023-2024 Regular Sessions

IN ASSEMBLY

March 3, 2023

Introduced by M. of A. FAHY, BURGOS, EPSTEIN, DAVILA, DE LOS SANTOS, SIMON, SILLITTI, DINOWITZ, L. ROSENTHAL, JACKSON, JEAN-PIERRE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to an excise tax on the sale of ammunition; and to amend the state finance law, in relation to creating a firearm violence intervention 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 19-A to read
2 as follows:

3 ARTICLE 19-A

4 EXCISE TAX ON AMMUNITION

5 Section 460. Imposition of tax.

6 461. Deposit and disposition of revenue.

7 462. 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 five percent.

12 (b) All other ammunition other than that specified in paragraph (a) of
13 this subdivision and sold at retail shall be taxed at a rate of ten
14 percent.

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

18 § 461. Deposit and disposition of revenue. All taxes, interest and
19 penalties collected or received by the commissioner under this
20 article shall be deposited and disposed of pursuant to the
21 provisions of section one hundred seventy-one-a of this chapter,
22 provided that an amount equal to one hundred percent collected under
23 this article less any amount determined by the commissioner to be

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

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1 reserved by the comptroller for refunds or reimbursements shall be paid
2 by the comptroller to the credit of the firearm violence intervention
3 fund created in section eighty-three-b of the state finance law.

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

18 § 2. The state finance law is amended by adding a new section 83-b to
19 read as follows:

20 § 83-b. Firearm violence intervention fund. 1. There is hereby estab-
21 lished, in the joint custody of the comptroller and the commissioner of
22 taxation and finance a fund to be known as the "firearm violence inter-
23 vention fund".

24 2. Monies of the firearm violence intervention fund shall be used
25 solely for community-based violence intervention programs and hospital-
26 based violence intervention programs.

27 (a) "Community-based violence intervention program" shall mean a
28 violence intervention program that is: (i) a nonprofit organization; and
29 (ii) provides intensive counseling, case management, and social services
30 to individuals who are recovering from injuries resulting from violence
31 or who were witness to acts of violence;

32 (b) "Hospital-based violence intervention program" shall mean a
33 violence intervention program that: (i) is operated by a public hospi-
34 tal or a nonprofit or government entity in collaboration with a public
35 or not-for-profit hospital; and (ii) provides intensive counseling,
36 case management, and social services to individuals who are recovering
37 from injuries resulting from violence or who were witness to acts of
38 violence.

39 3. Monies in the firearm violence intervention fund shall be kept
40 separate from and shall not be commingled with any other monies in the
41 custody of the comptroller.

42 § 3. This act shall take effect immediately, provided that section one
43 of this act shall take effect on the first day of the quarterly sales
44 tax period, as set forth in subdivision (b) of section 1136 of the tax
45 law, next succeeding the ninetieth day after it shall have become a law,
46 and shall apply in accordance with the applicable transitional
47 provisions of section 1106 of the tax law.