STATE OF NEW YORK

6024

2025-2026 Regular Sessions

IN ASSEMBLY

February 25, 2025

Introduced by M. of A. SIMON, EPSTEIN, DAVILA, DE LOS SANTOS, DINOWITZ, ROSENTHAL, JACKSON, SHIMSKY, SEAWRIGHT, R. CARROLL, FORREST, RAGA, GONZALEZ-ROJAS -- 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:

Section 1. The tax law is amended by adding a new article 19-A to read as follows:

ARTICLE 19-A
EXCISE TAX ON AMMUNITION

Section 460. Imposition of tax.
461. Deposit and disposition of revenue.
462. Administrative provisions.

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

(a) Ammunition that contains a single projectile that measures .22 caliber or less sold at retail shall be taxed at a rate of five percent.

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

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

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

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

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this article less any amount determined by the commissioner to be reserved by the comptroller for refunds or reimbursements shall be paid by the comptroller to the credit of the firearm violence intervention fund created in section eighty-three-b of the state finance law.

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

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

§ 83-b. Firearm violence intervention fund. 1. There is hereby established, in the joint custody of the comptroller and the commissioner of taxation and finance a fund to be known as the "firearm violence intervention fund".

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

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

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

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

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