

STATE OF NEW YORK

1290

2025-2026 Regular Sessions

IN ASSEMBLY

January 9, 2025

Introduced by M. of A. WALKER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to imposing an excise tax on the sale of ammunition; to amend the state finance law, in relation to establishing the gun violence impact fund; and to amend the executive law, in relation to authorizing the director of the office of victim services to administer grants from the gun violence impact 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 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 article
21 shall be deposited and disposed of pursuant to the provisions of section
22 one hundred seventy-one-a of this chapter, provided that an amount equal

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

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1 to one hundred percent collected under this article less any amount
2 determined by the commissioner to be reserved by the comptroller for
3 refunds or reimbursements shall be paid by the comptroller to the credit
4 of the gun violence impact fund created in section ninety-two-j of the
5 state finance law.

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

20 § 2. The state finance law is amended by adding a new section 92-j to
21 read as follows:

22 § 92-j. Gun violence impact fund. 1. There is hereby established, in
23 the joint custody of the comptroller and the commissioner a fund to be
24 known as the "gun violence impact fund".

25 2. Such fund shall consist of all monies credited or deposited to the
26 fund pursuant to section four hundred sixty-one of the tax law and all
27 monies credited or transferred thereto from any other fund or source,
28 including any federal, state, or private funds, pursuant to law for the
29 purposes of reimbursement or payment on behalf of the expenses of
30 victims of gun violence for the expenses set forth in subdivision three
31 of this section.

32 3. Moneys of the gun violence impact fund shall be used solely to
33 award grants, according to the rules and regulations of the director of
34 the office of victim services, to or on behalf of qualifying recipients
35 as provided in subdivision twenty-four of section six hundred twenty-
36 three of the executive law.

37 4. Monies in the gun violence impact fund shall be kept separate from
38 and shall not be commingled with any other moneys in the custody of the
39 comptroller.

40 5. Monies in the gun violence impact fund shall be paid out of the
41 fund on the audit and warrant of the state comptroller on vouchers
42 approved by the director of the office of victim services. Any interest
43 received by the comptroller on monies on deposit in the gun violence
44 impact fund shall be retained in and become part of such fund.

45 § 3. Section 623 of the executive law is amended by adding a new
46 subdivision 24 to read as follows:

47 24. To adopt, promulgate, amend and rescind suitable rules and regu-
48 lations to receive applications for and administer grants from the gun
49 violence impact fund created by section ninety-two-j of the state
50 finance law to qualified recipients as determined by the director of the
51 office of victim services.

52 (a) As used in this subdivision:

53 (i) "qualified recipient" means a full-time state resident who was the
54 victim of an injury that occurred within the state and that was caused
55 by one or more gunshots or the immediate family member of such resident;
56 and

1 (ii) "immediate family member" means a spouse or domestic partner;
2 birth and adoptive parents, children and siblings; stepparents, step-
3 children and stepsiblings; fathers-in-law, mothers-in-law, brothers-in-
4 law, sisters-in-law, sons-in-law and daughters-in-law; and grandparents
5 and grandchildren.

6 (b) Grants may be, but are not required to be, made for actual medical
7 or funeral expenses of a qualified recipient, access for a recipient or
8 an immediate family member of the qualified recipient to mental health
9 resources, and other expenses as determined by the director of the
10 office.

11 (c)(i) No grant shall be awarded to any person who was responsible in
12 whole or in part for such person's own injury, or to the immediate fami-
13 ly member of such claimant.

14 (ii) No grant shall be awarded to pay any expenses of a qualified
15 recipient's immediate family member who was responsible in whole or in
16 part for the injury suffered by a qualified recipient or by other imme-
17 diated family members of such qualified recipient.

18 (d) No grant shall be made to cover any expenses that are paid for or
19 reimbursed by insurance or other third-party sources.

20 (e) Any award of a grant under this section shall be subject to the
21 availability of funding in the gun violence impact fund created by
22 section ninety-two-j of the state finance law.

23 § 4. This act shall take effect on the first day of the quarterly
24 sales tax period, as set forth in subdivision (b) of section 1136 of the
25 tax law, next succeeding the ninetieth day after it shall have become a
26 law, and shall apply in accordance with the applicable transitional
27 provisions of section 1106 of the tax law.