

# STATE OF NEW YORK

6395

2025-2026 Regular Sessions

## IN SENATE

March 13, 2025

Introduced by Sens. JACKSON, SANDERS -- 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 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:

### ARTICLE 19-A

#### EXCISE TAX ON AMMUNITION

##### Section 460. Imposition of tax.

##### 461. Deposit and disposition of revenue.

##### 462. Administrative provisions.

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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

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

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

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

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

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

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

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

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

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

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

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

53 (a) As used in this subdivision:

54 (i) "qualified recipient" means a full-time state resident who was the  
55 victim of an injury that occurred within the state and that was caused

1 by one or more gunshots or the immediate family member of such resident;  
2 and

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

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

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

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

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

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

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