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:

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 two cents per projectile.

(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 five cents per projectile.

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

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

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one hundred seventy-one-a of this chapter, provided that an amount equal to one hundred percent collected under 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 gun violence impact fund created in section ninety-two-j 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 92-j to read as follows:

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

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

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

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

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

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

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

(a) As used in this subdivision:

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

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

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

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

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

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

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

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

§ 4. 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.