

114TH CONGRESS
2D SESSION

H. R. 5666

To limit the authority of States and local governments to impose taxes payable with respect to the sale of certain firearms or ammunition, or to impose new or increased taxes payable for background checks incident to sales of firearms or ammunition.

IN THE HOUSE OF REPRESENTATIVES

JULY 7, 2016

Mr. GRAVES of Missouri (for himself, Mr. BROOKS of Alabama, Mr. MILLER of Florida, and Mr. LAMALFA) introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To limit the authority of States and local governments to impose taxes payable with respect to the sale of certain firearms or ammunition, or to impose new or increased taxes payable for background checks incident to sales of firearms or ammunition.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Stop Taxing the Sec-
5 ond Amendment Act of 2016”.

6 **SEC. 2. FINDINGS AND PURPOSE.**

7 (a) FINDINGS.—The Congress find the following:

1 (1) The individual right to keep and bear arms
2 protected by the Second Amendment to the Con-
3 stitution includes the right to acquire firearms and
4 ammunition without undue burdens.

5 (2) Jurisdictions have imposed taxes or fees on
6 the acquisition of firearms and ammunition that in-
7 hibit the exercise of the Second Amendment, par-
8 ticularly among individuals of limited means.

9 (3) Local taxation of firearms and ammunition
10 suppresses lawful interstate commerce that is vital
11 to a robust Second Amendment to the Constitution.

12 (4) The Congress has the authority to regulate
13 interstate commerce in firearms and ammunition to
14 ensure that States are not suppressing access to
15 these lawful products.

16 (5) The singling out of firearms and ammuni-
17 tion for special taxation as a means to suppress
18 their acquisition is an infringement of the Second
19 Amendment and disproportionately affects those in
20 low income communities whose need for self-defense
21 may be especially acute.

22 (b) PURPOSE.—The purpose of this Act is to prevent
23 States or local jurisdictions from using their taxing power
24 to suppress lawful interstate commerce and protected con-
25 stitutional activity.

1 **SEC. 3. LIMITATION ON AUTHORITY TO IMPOSE STATE AND**
2 **LOCAL TAXES ON SALES OF CERTAIN FIRE-**
3 **ARMS AND AMMUNITION.**

4 No State or local government may impose a tax on
5 the sale of firearms (or of any certain type of firearms)
6 that have moved in or that otherwise affect interstate com-
7 merce, or on the sale of ammunition (or of any certain
8 type of ammunition) that has moved in or that otherwise
9 affects interstate commerce.

10 **SEC. 4. LIMITATION ON AUTHORITY TO IMPOSE STATE AND**
11 **LOCAL TAXES PAYABLE FOR CONDUCTING**
12 **BACKGROUND CHECKS INCIDENT TO THE**
13 **SALE OF FIREARMS AND AMMUNITION.**

14 No State or local government may—

15 (1) impose a tax payable to conduct a back-
16 ground check incident to the sale of firearms (or any
17 certain type of firearms) that have moved in or that
18 otherwise affect interstate commerce, or to the sale
19 of ammunition (or any certain type of ammunition)
20 that has moved in or that otherwise affects inter-
21 state commerce, if the respective State or local gov-
22 ernment does not have in effect on the date of the
23 enactment of this Act a tax payable to conduct a
24 background check incident to the sale of firearms or
25 ammunition, or

1 (2) increase the rate of a tax imposed to con-
2 duct background checks incident to the sale of fire-
3 arms (or any certain type of firearms) that have
4 moved in or that otherwise affect interstate com-
5 merce, or to the sale of ammunition (or any certain
6 type of ammunition) that has moved in or that oth-
7 erwise affects interstate commerce, in effect on the
8 date of the enactment of this Act payable to conduct
9 such checks.

10 **SEC. 5. DEFINITIONS.**

11 For purposes of this Act:

12 (1) **AMMUNITION.**—The term “ammunition”
13 has the meaning given such term in section 921 of
14 title 18 of the United States Code.

15 (2) **BACKGROUND CHECK.**—The term “back-
16 ground check” means a check performed by the sys-
17 tem then in effect under section 103 of the Brady
18 Handgun Violence Prevention Act (18 U.S.C. 922
19 note) or pursuant to any State law that mandates
20 an inquiry into a individual’s criminal, mental
21 health, or other personal history as a prerequisite to
22 the transfer or acquisition of a firearm.

23 (3) **FIREARM.**—The term “firearm” has the
24 meaning given such term in section 921 of title 18
25 of the United States Code.

1 (4) LOCAL GOVERNMENT.—The term “local
2 government” means a political subdivision of a
3 State.

4 (5) SALE.—The term “sale” means transfer,
5 sell, trade, or give for value or otherwise.

6 (6) STATE.—The term “State” means any of
7 the several States, the District of Columbia, or any
8 commonwealth, territory, or possession of the United
9 States.

10 (7) TAX.—The term “tax” means a tax, fee, or
11 charge payable to the State or local government.

12 **SEC. 6. SEVERABILITY.**

13 If any provision of this Act, or the application of such
14 provision to any person, entity, or circumstance, is held
15 to be unconstitutional, the remaining provisions of this
16 Act, and the application of such provisions to any person,
17 entity, or circumstance, shall not be affected thereby.

18 **SEC. 7. EFFECTIVE DATE; APPLICATION OF ACT.**

19 (a) EFFECTIVE DATE.—Except as provided in sub-
20 section (b), this Act shall take effect on the date of the
21 enactment of this Act.

22 (b) APPLICATION OF ACT.—This Act shall not apply
23 with respect to any liability for taxes accrued and enforced

- 1 before the date of enactment of this Act or to ongoing
- 2 litigation relating to such taxes.

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