

118TH CONGRESS
1ST SESSION

H. R. 385

To ban the imposition of any State or local liability insurance, tax, or user fee requirement for firearm or ammunition ownership or commerce.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 17, 2023

Mr. JACKSON of Texas (for himself, Mr. ELLZEY, Mr. CRAWFORD, Mr. CRENSHAW, Mr. BACON, Mr. NEWHOUSE, Mr. MOOLENAAR, Mr. STEUBE, Mr. LAMBORN, Mr. FEENSTRA, Mr. WEBER of Texas, Mr. MOONEY, Mr. BABIN, Mr. PFLUGER, Mr. BUCK, Mr. LAMALFA, Mr. WILSON of South Carolina, Mr. HUDSON, Mr. GOSAR, Mr. ROSE, Mr. GOODEN of Texas, and Ms. VAN DUYNÉ) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To ban the imposition of any State or local liability insurance, tax, or user fee requirement for firearm or ammunition ownership or commerce.

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 “No User Fees for Gun
5 Owners Act”.

1 **SEC. 2. BAN ON IMPOSITION OF STATE OR LOCAL LIABIL-**
 2 **ITY INSURANCE, TAX, OR USER FEE REQUIRE-**
 3 **MENT AS A CONDITION OF FIREARM OR AM-**
 4 **MUNITION OWNERSHIP OR COMMERCE.**

5 Section 927 of title 18, United States Code, is
 6 amended—

7 (1) by inserting “(a) IN GENERAL.—Except as
 8 provided in subsection (b),” before “No”; and

9 (2) by adding after and below the end the fol-
 10 lowing:

11 “(b) NO STATE OR LOCAL INSURANCE, TAX, OR
 12 USER FEE REQUIRED AS A CONDITION OF GUN OR AM-
 13 MUNITION OWNERSHIP OR COMMERCE.—A State, or unit
 14 of local government of a State, may not impose any insur-
 15 ance requirement, or any tax, user fee, or other similar
 16 charge, as a condition of the manufacture, importation,
 17 acquisition, transfer, or continued ownership of a firearm
 18 or ammunition, except that a generally applicable sales tax
 19 may be assessed against firearms or ammunition in the
 20 same proportion to which the tax applies to other goods
 21 or services.”.

22 **SEC. 3. LIMITATION ON CONDITIONS OF GUN OWNERSHIP**
 23 **OR COMMERCE.**

24 Part I of subchapter B of chapter 53 of the Internal
 25 Revenue Code of 1986 is amended by inserting after sec-
 26 tion 5848 the following new section:

1 **“SEC. 5848A. LIMITATION ON CONDITIONS OF GUN OWNER-**
2 **SHIP.**

3 “(a) IN GENERAL.—A State, or unit of local govern-
4 ment of a State, may not impose any insurance require-
5 ment, or any tax, user fee, or other similar charge, as a
6 condition of the manufacture, importation, acquisition,
7 transfer, or continued ownership of a firearm, pistol, or
8 revolver, except that a generally applicable sales tax may
9 be assessed against firearms, pistols, or revolvers in the
10 same proportion to which the tax applies to other goods
11 or services.

12 “(b) FIREARM, PISTOL, REVOLVER.—The terms
13 ‘firearm’, ‘pistol’, and ‘revolver’ shall have the same mean-
14 ing as when used in part III of subchapter D of chapter
15 32.”.

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