

118TH CONGRESS
2D SESSION

S. 4960

To prohibit State excise taxes on firearms and ammunition manufacturers and dealers.

IN THE SENATE OF THE UNITED STATES

AUGUST 1, 2024

Mr. RISCH (for himself, Mr. CRAMER, Mrs. BLACKBURN, Mr. CASSIDY, Mr. CRAPO, Mr. DAINES, Mrs. FISCHER, and Mrs. HYDE-SMITH) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To prohibit State excise taxes on firearms and ammunition manufacturers and dealers.

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 “Freedom from Unfair
5 Gun Taxes Act”.

6 **SEC. 2. LIMITATION ON STATE EXCISE TAXES.**

7 (a) IN GENERAL.—A State, and any political subdivi-
8 sion thereof, may not levy or collect an excise tax on the
9 sale of a firearm, ammunition, or a part or component

1 of a firearm or ammunition by a manufacturer or dealer
2 that occurs in or affecting interstate or foreign commerce.

3 (b) RULE OF CONSTRUCTION.—Nothing in sub-
4 section (a) shall be construed to alter, modify, or otherwise
5 affect the Pittman-Robertson Wildlife Restoration Act (16
6 U.S.C. 669 et seq.).

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