

# UNINTENDED CONSEQUENCES OF FIREARMS AND AMMUNITION TAXES

In the wake of failed efforts to enact new burdens on gun ownership, lawmakers in some states and localities are seeking a back-door approach to gun control – taxes.<sup>i</sup> Supporters of restricting citizens’ Second Amendment rights see no problem implementing a “poll tax” on the right to bear arms. What these proposals ignore is the fact that beyond the dangerous concept of pricing citizens out of a constitutional right, levying new taxes on the purchase of firearms and ammunition poses significant negative consequences for law-abiding citizens and for the taxing jurisdictions themselves.

## BURDEN TO CONSTITUTIONAL RIGHT

Anti-gun advocates are quick to compare such tax proposals to taxes on cigarettes and other so-called “sin taxes.” However, unlike cigarettes or other commercial products, owning a firearm is a constitutional right. A more apt comparison to levying an additional tax on firearms is the Jim Crow-era practice of restricting citizens’ right to vote by imposing “poll taxes.” Both would force law-abiding citizens to pay for exercising a constitutional right.

Current law already imposes restrictions on gun ownership, like banning ownership by felons or the mentally ill. But these restrictions are

- **New taxes on the purchase of firearms and ammunition are unconstitutional “poll taxes.”**
- **Unlike law-abiding citizens, criminals do not legally purchase guns and will not be affected.**
- **Raising taxes puts a jurisdiction at a competitive disadvantage and hurts legitimate businesses.**

not based on ability to pay. Setting conditions on the Second Amendment based on socioeconomic status sets a dangerous precedent for all Americans.

## TAXING JURISDICTION LOSES

States and localities seeking to levy these new taxes will also put themselves at a competitive disadvantage compared to their neighbors. In many cases, residents of the taxing area will be able to go to a business in another jurisdiction to purchase a firearm or ammunition, taking not only the gun tax revenue away, but also depressing the tax revenue paid by the law-abiding businesses in the jurisdiction. This double hit on the taxing jurisdictions fiscal condition explains why some states have taken the opposite tact and established Second Amendment tax-free holidays to spur economic activity, not hamper it.<sup>ii</sup>

States themselves stand to lose from a decrease in the federal Pittman-Robertson excise tax revenue already paid on the sale of firearms and

ammunition and dedicated to wildlife conservation efforts<sup>iii</sup>

## TAXES WILL NOT STOP CRIMINALS

Surveys conducted by the federal government show that criminals overwhelmingly gain access to firearms illegally through the black market or theft, or obtain firearms from family and friends.<sup>iv</sup> Imposing a new tax on firearms and ammunition will have zero impact on their behavior. In fact, areas with largest increases in gun ownership also have the largest drops in violent crime.<sup>v</sup> This raises the question of whether states and localities should instead seek tax rebates for gun ownership as a method of crime reduction, rather than a tax to discourage the purchase of firearms.

## PROPOSALS DISGUISE REAL DEBATE

In addition to being poor policy, the proposed state and local taxes are nothing more than an underhanded method of enacting gun control policies without the rigorous lawmaking process. Voters have shown that they do not want gun control. Disguising the impact of such a policy in the form of a tax code change and not affording citizens and their elected representatives the right to debate gun control policy on its merits demonstrates irresponsible legislating.

i For example, starting in April 2013, Cook County, Illinois has imposed an extra \$25 tax on the retail purchase of a firearm.  
 ii See for example: 2013 Louisiana Second Amendment Weekend Sales Tax Holiday, <http://revenue.louisiana.gov/sections/general/hottopics/secondamendment.aspx>  
 iii For more information about the federal 10-11% excise tax on the sale of firearms and ammunition, see NSSF’s fact sheet online: <http://www.nssf.org/factsheets/PDF/PittmanRobertsonFacts.pdf>  
 iv Caroline Wolf Harlow, Department of Justice, Bureau of Justice Statistics Special Report, “Firearm Use by Offenders: Survey of Inmates in State and Federal Correctional Facilities,” NCJ 189369, November 2001. <http://bjs.ojp.usdoj.gov/content/pub/pdf/fuo.pdf>  
 v John R. Lott, Jr., More Guns, Less Crime: Understanding Crime and Gun Control Laws, 2010.

