

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Mindy Domb

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing an excise tax on guns and ammunition.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>1/29/2020</i>

HOUSE No.

By Ms. Domb of Amherst, a petition (subject to Joint Rule 12) of Mindy Domb relative to establishing an excise tax on guns and ammunition and creating a public health and safety fund. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

An Act establishing an excise tax on guns and ammunition.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 29 of the General Laws is hereby amended by inserting after
2 section 2HHHHH, as inserted by section 4 of chapter 142 of the acts of 2019, the following
3 section:-

4 2IIIII. There is hereby established and set up on the books of the commonwealth a
5 separate fund to be known as the Public Health and Safety Fund to be administered and
6 expended by the secretary of health and human services, in consultation with the secretary of
7 public safety and security, for gun buy-back programs for low-income communities; community-
8 based public health interventions and research to prevent gun violence; and services for gun
9 violence survivors and victims' family members. There shall be credited to the fund the money
10 received from excises collected pursuant to sections 120 and 122B of chapter 140. Amounts
11 credited to the fund shall not be subject to further appropriation and money remaining in the fund

at the close of a fiscal year shall not revert to the General Fund and shall be available for expenditure in subsequent fiscal years.

SECTION 2. Section 122 of chapter 140 of the General Laws, as so appearing, is hereby amended by adding the following 2 paragraphs:-

In addition to any other fee or excise provided for under state or federal law, every person licensed to sell or supply firearms pursuant to this section shall pay to the commissioner of revenue an excise equal to 36 per cent of the wholesale value of such firearm sold or supplied.

All revenues received from this excise, together with any penalties, forfeitures, interest, costs of suits and fines collected by the commissioner in connection therewith, less all amounts refunded or abated in connection therewith, all as determined by the commissioner of revenue according to the commissioner's best information and belief, shall be credited to the Public Health and Safety Fund established pursuant to 21111 of chapter 29.

SECTION 3. Section 122B of said chapter 140, as so appearing, is hereby amended by adding the following 2 paragraphs:-

In addition to any other fee or excise provided for under state or federal law, every person licensed to sell or supply ammunition pursuant to this section shall pay to the commissioner of revenue an excise equal to 36 per cent of the wholesale value of a single round of each such round of ammunition sold or supplied.

All revenues received from this excise, together with any penalties, forfeitures, interest, costs of suits and fines collected by the commissioner in connection therewith, less all amounts refunded or abated in connection therewith, all as determined by the commissioner of revenue

according to the commissioner's best information and belief, shall be credited to the Public Health and Safety Fund established pursuant to 21111 of chapter 29.

SECTION 4. Said chapter 140, as so appearing is hereby amended by inserting after section 122B the following section:-

Section 122B½. Every licensee under sections 122 and 122B shall, on or before the twentieth day of each calendar month file with the commissioner of revenue a return for each place of business maintained stating the quantity of firearms and ammunition sold by such licensee in the commonwealth during the preceding calendar month. Such return shall contain or be accompanied by such further information as the commissioner shall require. If licensee ceases to sell firearms or ammunition within the commonwealth the licensee shall immediately file with commissioner return for the period ending with such cessation.

If a person fails to file the return required by this subsection the person shall be liable for a penalty of \$1,000 for each failure. The penalty shall be considered assessed upon the issuance by the commissioner of a notice to the taxpayer setting out the amount of the penalty the period for which the information return was due. No other notice or demand for payment shall be required as a prerequisite to the imposition or collection of a penalty imposed under this subsection, and the penalty shall be collected in the same manner as a tax.

SECTION 5. The commissioner of revenue shall promulgate regulations necessary for the implementation of this act.