

25102664D

1 **HOUSE BILL NO. 2558**

2 Offered January 13, 2025

3 Prefiled January 12, 2025

4 *A BILL to amend the Code of Virginia by adding in Title 58.1 a chapter numbered 6.3, consisting of sections*  
5 *numbered 58.1-663 through 58.1-666, relating to retail sales and use tax; firearm and ammunition taxes.*

6 Patron—Lopez

7 Referred to Committee on Finance

8 **Be it enacted by the General Assembly of Virginia:**9 **1. That the Code of Virginia is amended by adding in Title 58.1 a chapter numbered 6.3, consisting of**  
10 **sections numbered 58.1-663 through 58.1-666, as follows:**11 **CHAPTER 6.3.**12 **FIREARM AND AMMUNITION TAXES.**13 **§ 58.1-663. Definitions.**14 *As used in this chapter:*15 *"Dealer" means the same as that term is defined in § 18.2-308.2:2.*16 *"Firearm" means any handgun, shotgun, rifle, or other firearm that will, is designed to, or may readily be*  
17 *converted to explode a combustible material to expel single or multiple projectiles.*18 *"Firearm ammunition" means ammunition or cartridge cases, primers, bullets, propellant powder, or*  
19 *other projectiles designed for use in any firearm.*20 *"Firearm seller" means (i) a dealer that sells a firearm or firearm ammunition, (ii) a seller of a firearm or*  
21 *firearm ammunition at any event noticed as a firearms show as required by § 54.1-4201.1, or (iii) any other*  
22 *person who sells a firearm or firearm ammunition within the Commonwealth.*23 *"Law-enforcement officer" means the same as that term is defined in § 9.1-101.*24 **§ 58.1-664. Imposition of firearm and ammunition taxes; exceptions.**25 *A. 1. Beginning July 1, 2025, there is hereby levied and imposed on firearm sellers, in addition to all*  
26 *other taxes and fees imposed by law, a firearm tax in the amount of \$5 per firearm that is sold or resold. No*  
27 *discount under § 58.1-622 shall be allowed for the tax imposed under this chapter.*28 *2. Beginning July 1, 2025, there is hereby levied and imposed on firearm sellers, in addition to all other*  
29 *taxes and fees imposed by law, a firearm ammunition tax in the amount of one cent per round of firearm*  
30 *ammunition that is sold or resold. No discount under § 58.1-622 shall be allowed for the tax imposed under*  
31 *this chapter.*32 *B. The taxes imposed pursuant to this chapter shall not apply to the sale of any firearms or firearm*  
33 *ammunition to a federal, state, or local agency or to a law-enforcement officer for use in the normal course*  
34 *of his employment.*35 *C. The taxes levied under this chapter shall be collected by the Tax Commissioner in the same manner as*  
36 *is the retail sales and use tax pursuant to Chapter 6 (§ 58.1-600 et seq.).*37 **§ 58.1-665. Disposition of revenue; allowable uses.**38 *A. The Department shall distribute the proceeds received from the taxes levied on all sales, including*  
39 *remote sales, of firearms and firearm ammunition in the Commonwealth pursuant to § 58.1-664 in the*  
40 *following manner: (i) 50 percent of the revenues shall be remitted to localities pro rata in an amount*  
41 *proportional to the amount of revenues derived from such locality for local public school safety initiatives*  
42 *and local gun violence prevention purposes and (ii) 50 percent of the revenues shall be deposited into the*  
43 *Virginia Gun Violence Intervention and Prevention Fund, as established pursuant to § 9.1-116.6.*44 *B. Notwithstanding any other provision of law, revenue distributed pursuant to this section shall only be*  
45 *used for the purposes of providing additional funding to enhance public school safety and prevent gun*  
46 *violence.*47 **§ 58.1-666. Provisions of Chapter 6 of this title to apply, mutatis mutandis.**48 *The provisions of Chapter 6 (§ 58.1-600 et seq.) shall apply to this chapter, mutatis mutandis, except as*  
49 *herein provided.*

INTRODUCED

HB2558