

26103948D

1 **HOUSE BILL NO. 207**

2 Offered January 14, 2026

3 Prefiled January 7, 2026

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, 58.1-664, and 58.1-665, relating to retail sales and use tax; firearm suppressor tax.*

6 Patron—Keys-Gamarra

7 Committee Referral Pending

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, 58.1-664, and 58.1-665, as follows:**11 **CHAPTER 6.3.**12 **FIREARM SUPPRESSOR TAX.**13 **§ 58.1-663. Definitions.**14 *As used in this chapter, unless the context requires a different meaning:*15 *"Dealer in firearms" means the same as such term is defined in § 54.1-4200.*16 *"Firearm" means any assault firearm, firearm, or handgun, as such terms are defined in § 18.2-308.2:2.*17 *"Firearm" does not include any antique firearm or curios or relics, as such terms are defined in*  
18 *§ 18.2-308.2:2.*19 *"Firearm suppressor" means any device or combination of parts designed to silence, muffle, or diminish*  
20 *the report of a firearm.*21 *"Law-enforcement officer" means the same as that term is defined in § 9.1-101.*22 **§ 58.1-664. Firearm suppressor tax.**23 *A. In addition to all other taxes and fees of every kind now imposed by law, beginning on July 1, 2026, an*  
24 *excise tax is hereby imposed upon dealers in firearms at the rate of \$500 per retail sale in the Commonwealth*  
25 *of any firearm suppressor. No discount under § 58.1-622 shall be allowed for the fee imposed under this*  
26 *chapter.*27 *B. The tax imposed by this chapter shall not apply to the retail sale of any firearm suppressor to any*  
28 *federal, state, or local agency or to a law-enforcement officer for use in the normal course of his employment.*29 *C. The Department shall distribute the proceeds received from the tax imposed by this chapter to the*  
30 *general fund.*31 **§ 58.1-665. Provisions of Chapter 6 to apply, mutatis mutandis.**32 *The Department shall administer the collection of this tax in accordance with the provisions of Chapter 6*  
33 *(§ 58.1-600 et seq.), mutatis mutandis, except as herein provided.*

INTRODUCED

HB207