

26102202D

1 **HOUSE BILL NO. 919**

2 Offered January 14, 2026

3 Prefiled January 13, 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 through 58.1-666, relating to retail sales and use tax; firearm and ammunition tax.*

6 Patron—Lopez

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 through 58.1-666, as follows:**11 **CHAPTER 6.3.**12 **FIREARM AND AMMUNITION TAX.**13 **§ 58.1-663. Definitions.**

14 "Ammunition for a firearm" means the same as that term is defined in § 18.2-308.2.

15 "Ammunition vendor" means any individual or entity that sells ammunition for a firearm.

16 "Dealer in firearms" means the same as that term is defined in § 54.1-4200.

17 "Firearm" means any assault firearm, firearm, or handgun, as such terms are defined in § 18.2-308.2:2.

18 "Firearm" shall not include any antique firearm or curios or relics, as such terms are defined in
19 § 18.2-308.2:2.20 "Firearms manufacturer" means any entity licensed to manufacture firearms pursuant to 18 U.S.C. § 923
21 that engages in any retail sale of a firearm to a consumer in the Commonwealth.

22 "Gross receipts" means the same as that term is defined in § 58.1-3700.1.

23 "Law-enforcement officer" means the same as that term is defined in § 9.1-101.

24 **§ 58.1-664. Firearm and ammunition tax.**25 A. In addition to all other taxes and fees of every kind now imposed by law, beginning on July 1, 2026, an
26 excise tax is hereby imposed upon dealers in firearms, firearms manufacturers, and ammunition vendors at
27 the rate of 11 percent of the gross receipts from the retail sale in the Commonwealth of any firearm or
28 ammunition. No discount under § 58.1-622 shall be allowed for the tax imposed under this chapter.29 B. The tax imposed by this chapter shall not apply to the gross receipts from the retail sale of (i) any
30 firearm, firearm precursor part, or ammunition to any federal, state, or local agency or to a law-enforcement
31 officer for use in the normal course of his employment or (ii) any firearms or ammunition by any dealer in
32 firearms, firearms manufacturer, or ammunition vendor in any quarterly period in which the total gross
33 receipts from the retail sales of firearms and ammunition by such dealer, manufacturer, or vendor is less than
34 \$5,000.35 **§ 58.1-665. Disposition of revenue; allowable uses.**36 The Department shall distribute the proceeds received from the tax imposed by this chapter to the
37 Virginia Gun Violence Intervention and Prevention Fund established pursuant to § 9.1-116.6.38 **§ 58.1-666. Provisions of Chapter 6 of this title to apply, mutatis mutandis.**39 The Department shall administer the collection of this tax imposed by this chapter in accordance with the
40 provisions of Chapter 6 (§ 58.1-600 et seq.), mutatis mutandis, except as herein provided.

INTRODUCED

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