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1 **HOUSE BILL NO. 1094**

2 Offered January 14, 2026

3 Prefiled January 14, 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—Laufer

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 *As used in this chapter, unless the context requires a different meaning:*15 *"Firearm" means any assault firearm, firearm, or handgun, as such terms are defined in § 18.2-308.2:2.*16 *"Firearm" does not include any antique firearm or curios or relics, as such terms are defined in*
17 *§ 18.2-308.2:2.*18 *"Firearms and ammunition manufacturer" means any entity licensed to manufacture firearms or*
19 *ammunition pursuant to 18 U.S.C. § 923.*20 *"Gross receipts" means the same as that term is defined in § 58.1-3700.1.*21 **§ 58.1-664. Firearm and ammunition tax.**22 *A. In addition to all other taxes and fees of every kind now imposed by law, beginning on July 1, 2026, an*
23 *excise tax is hereby imposed upon firearms and ammunition manufacturers at the rate of 11 percent of the*
24 *gross receipts from the sale and distribution in the Commonwealth of any firearms or ammunition. No*
25 *discount under § 58.1-622 shall be allowed for the tax imposed under this chapter.*26 *B. The tax imposed by this chapter shall not apply to the gross receipts from the retail sale of any firearm,*
27 *firearm precursor part, or ammunition to any federal, state, or local law-enforcement agency.*28 **§ 58.1-665. Disposition of revenue; allowable uses.**29 *The Department shall distribute the proceeds received from the tax imposed by this chapter to the*
30 *Virginia Gun Violence Intervention and Prevention Fund established pursuant to § 9.1-116.6.*31 **§ 58.1-666. Provisions of Chapter 6 of this title to apply, mutatis mutandis.**32 *The Department shall administer the collection of the tax imposed by this chapter in accordance with the*
33 *provisions of Chapter 6 (§ 58.1-600 et seq.), mutatis mutandis, except as herein provided.*

INTRODUCED

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