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HOUSE BILL NO. 1094

Offered January 14, 2026

Prefiled January 14, 2026

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

Patron—Laufer

Committee Referral Pending

Be it enacted by the General Assembly of Virginia:
1. That the Code of Virginia is amended by adding in Title 58.1 a chapter numbered 6.3, consisting of sections numbered 58.1-663 through 58.1-666, as follows:

CHAPTER 6.3.**FIREARM AND AMMUNITION TAX.****§ 58.1-663. Definitions.**

As used in this chapter, unless the context requires a different meaning:

"Firearm" means any assault firearm, firearm, or handgun, as such terms are defined in § 18.2-308.2:2. "Firearm" does not include any antique firearm or curios or relics, as such terms are defined in § 18.2-308.2:2.

"Firearms and ammunition manufacturer" means any entity licensed to manufacture firearms or ammunition pursuant to 18 U.S.C. § 923.

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

§ 58.1-664. Firearm and ammunition tax.

A. In addition to all other taxes and fees of every kind now imposed by law, beginning on July 1, 2026, an excise tax is hereby imposed upon firearms and ammunition manufacturers at the rate of 11 percent of the gross receipts from the sale and distribution in the Commonwealth of any firearms or ammunition. No discount under § 58.1-622 shall be allowed for the tax imposed under this chapter.

B. The tax imposed by this chapter shall not apply to the gross receipts from the retail sale of any firearm, firearm precursor part, or ammunition to any federal, state, or local law-enforcement agency.

§ 58.1-665. Disposition of revenue; allowable uses.

The Department shall distribute the proceeds received from the tax imposed by this chapter to the Virginia Gun Violence Intervention and Prevention Fund established pursuant to § 9.1-116.6.

§ 58.1-666. Provisions of Chapter 6 of this title to apply, mutatis mutandis.

The Department shall administer the collection of the tax imposed by this chapter in accordance with the provisions of Chapter 6 (§ 58.1-600 et seq.), mutatis mutandis, except as herein provided.

INTRODUCED

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