

**HOUSE . . . . . No. 3082**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Mindy Domb***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing an excise tax on guns and ammunition.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>1/17/2025</i>

**HOUSE . . . . . No. 3082**

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By Representative Domb of Amherst, a petition (accompanied by bill, House, No. 3082) of Mindy Domb for legislation to establish an excise tax on guns and ammunition. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
\_\_\_\_\_

An Act establishing an excise tax on guns and ammunition.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           SECTION 1. Chapter 29 of the General Laws is hereby amended by inserting after  
2 section 2HHHHH, as inserted by section 4 of chapter 142 of the acts of 2019, the following  
3 section:-

4           2IIIII. There is hereby established and set up on the books of the commonwealth a  
5 separate fund to be known as the Public Health and Safety Fund to be administered and  
6 expended by the secretary of health and human services, in consultation with the secretary of  
7 public safety and security, for community-based public health interventions and research to  
8 prevent gun violence; and services for gun violence survivors and victims’ family members.

9           There shall be credited to the fund the money received from excises collected pursuant to  
10 sections 120 and 122B of chapter 140. Amounts credited to the fund shall not be subject to  
11 further appropriation and money remaining in the fund at the close of a fiscal year shall not  
12 revert to the General Fund and shall be available for expenditure in subsequent fiscal years.

13 SECTION 2. Section 122 of chapter 140 of the General Laws, as so appearing, is hereby  
14 amended by adding the following 2 paragraphs:-

15 In addition to any other fee or excise provided for under state or federal law, every person  
16 licensed to sell or supply firearms pursuant to this section shall pay to the commissioner of  
17 revenue an excise equal to 4.75 per cent of the wholesale value of such firearm sold or supplied.

18 All revenues received from this excise, together with any penalties, forfeitures, interest,  
19 costs of suits and fines collected by the commissioner in connection therewith, less all amounts  
20 refunded or abated in connection therewith, all as determined by the commissioner of revenue  
21 according to the commissioner's best information and belief, shall be credited to the Public  
22 Health and Safety Fund established pursuant to 21111 of chapter 29.

23 SECTION 3. Section 122B of said chapter 140, as so appearing, is hereby amended by  
24 adding the following 2 paragraphs:-

25 In addition to any other fee or excise provided for under state or federal law, every person  
26 licensed to sell or supply ammunition pursuant to this section shall pay to the commissioner of  
27 revenue an excise equal to 4.75 per cent of the wholesale value of a single round of each such  
28 round of ammunition sold or supplied.

29 All revenues received from this excise, together with any penalties, forfeitures, interest,  
30 costs of suits and fines collected by the commissioner in connection therewith, less all amounts  
31 refunded or abated in connection therewith, all as determined by the commissioner of revenue  
32 according to the commissioner's best information and belief, shall be credited to the Public  
33 Health and Safety Fund established pursuant to 21111 of chapter 29.

34 SECTION 4. Said chapter 140, as so appearing is hereby amended by inserting after  
35 section 122B the following section:-

36 Section 122B½. Every licensee under sections 122 and 122B shall, on or before the  
37 twentieth day of each calendar month file with the commissioner of revenue a return for each  
38 place of business maintained stating the quantity of firearms and ammunition sold by such  
39 licensee in the commonwealth during the preceding calendar month. Such return shall contain or  
40 be accompanied by such further information as the commissioner shall require. If licensee ceases  
41 to sell firearms or ammunition within the commonwealth the licensee shall immediately file with  
42 commissioner return for the period ending with such cessation.

43 If a person fails to file the return required by this subsection the person shall be liable for  
44 a penalty of \$1,000 for each failure. The penalty shall be considered assessed upon the issuance  
45 by the commissioner of a notice to the taxpayer setting out the amount of the penalty the period  
46 for which the information return was due. No other notice or demand for payment shall be  
47 required as a prerequisite to the imposition or collection of a penalty imposed under this  
48 subsection, and the penalty shall be collected in the same manner as a tax.

49 SECTION 5. The commissioner of revenue shall promulgate regulations necessary for  
50 the implementation of this act.