

The Gun Violence Prevention and Safe Communities Act

Congressman Danny K. Davis (D-IL) and Congressman Bill Pascrell, Jr. (D-NJ)

As part of a comprehensive strategy to reduce gun violence, this bill would increase the federal excise tax on guns and ammunition by half a percent to create guaranteed, annual funding for gun violence prevention. Further, the bill would close a current loophole that allows many assault-type weapons to avoid taxation.

Gun violence is a public health problem. Drawing on the success of tobacco taxes creating a stable revenue stream that reduced tobacco use, prominent public health researchers advocate increasing gun and ammunition taxes to fund gun violence prevention.¹ Despite the high cost of gun violence, not one penny of federal excise taxes on guns and ammunition goes to gun violence prevention. Further, the federal gun tax has remained the same for over 100 years, and the ammunition tax is the same as it was during World War II. Shockingly, due to a loophole, most assault-type weapons avoid federal taxes altogether because the tax code fails to define them as guns. We only tax completed guns; so these military-grade weapons sold as frames and receivers evade federal taxation.

The Gun Violence Prevention and Safe Communities Act would:

- **Apply the federal excise firearms tax to assault-weapon frames and receivers.** If these frames/receivers are firearms under the Gun Control Act, they should be firearms under the tax code. These firearms are: made a complete gun by attaching the parts using just two pins; are one of the popular types of firearms sold; and are extremely dangerous as evidenced by their ability to chamber a mid-size rifle round capable of penetrating the ballistic armor worn by most police officers and by their use in multiple mass shootings.
- **Increase the federal excise tax on guns and ammunition by just half a percent to create guaranteed annual funding for gun violence prevention.** Specifically, this 0.5 percent increase in the gun and ammunition taxes would yield stable revenue of approximately \$20-\$38 million each year into a Gun Violence Prevention Trust Fund.
- **Index to inflation the occupational and transfer taxes related to firearms.** Under the National Firearms Act, importers, manufacturers, and dealers of firearms pay a special occupational tax and weapons owners pay transfer taxes. These taxes were last increased between 34 to 88 years ago. The change aligns the taxes with inflation.

Given the high costs incurred by the public and governments due to gun violence, *the Gun Violence Prevention and Safe Communities Act* represents a reasonable step forward to ensure federal funding every year to prevent gun violence and make our communities safer. This bill is supported by: Everytown for Gun Safety; the Major Cities Chiefs Association; Newtown Action Alliance; and the Violence Policy Center.

¹Mozaffarian, D., Hemenway, D., & Ludwig, D.S. (2013). Curbing Gun Violence: Lessons from Public Health Success. *JAMA*, 309 (6), pp. 551-552.



THE GUN VIOLENCE PREVENTION TRUST FUND

The *Gun Violence Prevention and Safe Communities Act* directs new federal gun and ammunition excise tax revenue into a Gun Violence Prevention Trust Fund. The bill evenly divides the estimated \$20-\$38 million annual revenue among four programs designed to make communities safer and reduce violence, including:

- **Community-Based Violence Intervention & Prevention.** Revenue would fund the Community-Based Violence Intervention and Prevention Initiative within the Office of Justice Programs that supports comprehensive, evidence-based violence intervention and prevention programs with adults and youth.
- **Gun Violence Research.** Revenue would fund research on gun violence prevention, including suicide by firearm, at both the Centers for Disease Control National Center for Injury Prevention and Control and the National Institutes of Health.
- **Hate Crimes Data Collection, Prevention, and Enforcement.** Revenue would fund grants, training, and other forms of assistance authorized under *the Khalid Jabara and Heather Heyer National Opposition to Hate, Assault, and Threats to Equality Act (NO HATE) of 2021* in section 5 of P.L. 117-13 (34 U.S.C. § 30507) to help state, local, and Tribal law enforcement agencies with hate crime reporting and conducting crime reduction programs to prevent, address, or otherwise respond to hate crimes authorized.
- **Forensic Examiner Training to Improve Gun Crime Clearance Rates.** Revenue would fund the Bureau of Alcohol, Tobacco, Firearms, and Explosives for the activities of the National Firearms Examiner Academy to help train and certify forensic examiners for state and local law enforcement agencies to conduct their own analysis of crime guns to help more quickly solve current gun crimes and prevent future gun crimes.

Excise Tax	Enacted Date and Value	Date Changed	Date Last Changed	Value Proposed by Davis-Pascrell Bill
• Pistols and Revolvers	10% in 1919	11% in 1941; 10% in 1955	1955	10.5%
• Other Firearms	10% in 1919	11% in 1941	1941	11.5%
• Shells and Cartridges	10% in 1919	11% in 1941	1941	11.5%
Special Occupational Taxes on Firearms	\$200/\$500 in 1934	\$500/\$1000 in 1988	1988	Index to Inflation
Transfer Tax on Firearms	\$200 in 1934	n/a	1934	Index to Inflation
Transfer Tax on Any Other Weapon	\$200 in 1934	\$5 in 1960	1960	Index to Inflation