

118TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To prohibit State excise taxes on firearms and ammunition manufacturers and dealers.

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IN THE SENATE OF THE UNITED STATES

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Mr. RISCH introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To prohibit State excise taxes on firearms and ammunition manufacturers and dealers.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as [the “\_\_\_\_\_ Act  
5 of 2024”].

6 **SEC. 2. LIMITATION ON STATE EXCISE TAXES.**

7 (a) IN GENERAL.—A State, and any political subdivi-  
8 sion thereof, may not levy or collect an excise tax on the  
9 sale of a firearm, ammunition, or a part or component

1 of a firearm or ammunition by a manufacturer or dealer  
2 that occurs in or affecting interstate or foreign commerce.

3 (b) RULE OF CONSTRUCTION.—Nothing in sub-  
4 section (a) shall be construed to alter, modify, or otherwise  
5 affect the Pittman-Robertson Wildlife Restoration Act (16  
6 U.S.C. 669 et seq.).