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**HOUSE BILL NO. 207**

Offered January 14, 2026

Prefiled January 7, 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, 58.1-664, and 58.1-665, relating to retail sales and use tax; firearm suppressor tax.*

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Patron—Keys-Gamarra

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Referred to Committee on Finance

**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, 58.1-664, and 58.1-665, as follows:**

**CHAPTER 6.3.****FIREARM SUPPRESSOR TAX.****§ 58.1-663. Definitions.**

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

*"Dealer in firearms" means the same as such term is defined in § 54.1-4200.*

*"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.*

*"Firearm suppressor" means any device or combination of parts designed to silence, muffle, or diminish the report of a firearm.*

*"Law-enforcement officer" means the same as that term is defined in § 9.1-101.*

**§ 58.1-664. Firearm suppressor 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 dealers in firearms at the rate of \$500 per retail sale in the Commonwealth of any firearm suppressor. No discount under § 58.1-622 shall be allowed for the fee imposed under this chapter.*

*B. The tax imposed by this chapter shall not apply to the retail sale of any firearm suppressor to any federal, state, or local agency or to a law-enforcement officer for use in the normal course of his employment.*

*C. The Department shall distribute the proceeds received from the tax imposed by this chapter to the general fund.*

**§ 58.1-665. Provisions of Chapter 6 to apply, mutatis mutandis.**

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

INTRODUCED

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