

HOUSE BILL 197

Q7, E4, J1

(PRE-FILED)

6lr0971

CF SB 118

By: **Delegates Mireku-North, Charkoudian, Fair, Feldmark, D. Jones, Kaufman, Palakovich Carr, Shetty, Solomon, and Young**

Requested: September 25, 2025

Introduced and read first time: January 14, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Comprehensive Community Safety Funding Act**

3 FOR the purpose of imposing an excise tax on certain gross receipts of certain firearms
4 dealers derived from the sales of firearms, firearm accessories, and ammunition in
5 the State and sales of firearms to residents of the State; and generally relating to a
6 tax on gross receipts derived from sales of firearms, firearm accessories, and
7 ammunition.

8 BY repealing and reenacting, without amendments,
9 Article – Education
10 Section 7–447.1(p)(2)
11 Annotated Code of Maryland
12 (2025 Replacement Volume and 2025 Supplement)

13 BY repealing and reenacting, with amendments,
14 Article – Education
15 Section 7–447.1(p)(6)
16 Annotated Code of Maryland
17 (2025 Replacement Volume and 2025 Supplement)

18 BY repealing and reenacting, without amendments,
19 Article – Health – General
20 Section 19–130(b)(1)
21 Annotated Code of Maryland
22 (2023 Replacement Volume and 2025 Supplement)

23 BY repealing and reenacting, with amendments,
24 Article – Health – General
25 Section 19–130(c)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



Annotated Code of Maryland (2023 Replacement Volume and 2025 Supplement)

7 repealing and reenacting, without amendments,
Article – Public Safety
Section 4–902(a), 5–101(a) and (h), and 5–133.1(a)
Annotated Code of Maryland
(2022 Replacement Volume and 2025 Supplement)

7 repealing and reenacting, with amendments,
Article – Public Safety
Section 4–902(e)(1)
Annotated Code of Maryland
(2022 Replacement Volume and 2025 Supplement)

7 repealing and reenacting, without amendments,
Article – Tax – General
Section 1–101(a) and 13–508(b)
Annotated Code of Maryland
(2022 Replacement Volume and 2025 Supple-

✓ adding to
Article – Tax – General
Section 1–101(h–1); 2–4B–01 and 2–4B–02 to be un
Firearm, Firearm Accessory, and Amm
Distribution”; 7.7–101 through 7.7–301 to b
Firearm, Firearm Accessory, and Am
13–201(4)(xx), 13–825(j), and 13–1001(h)
Annotated Code of Maryland
(2022 Replacement Volume and 2025 Supplement)

**Z repealing and reenacting, with amendments,
Article – Tax – General
Section 2–102(a), 13–201(4)(xviii) and (xix), 13–508(a) and (c), 13–509, and 13–1002
Annotated Code of Maryland
(2022 Replacement Volume and 2025 Supplement)**

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
the Laws of Maryland read as follows:

Article – Education

447.1.

(p) (2) There is a Coordinated Community Supports Partnership Fund.

(6) The Fund consists of:

- (i) Money appropriated in the State budget to the Fund;
 - (ii) **REVENUE DISTRIBUTED TO THE FUND UNDER § 2-4B-02 OF
RAL ARTICLE;**
 - (III)** Interest earnings; and
 - [(iii)] (IV)** Any other money from any other source accepted for the
l.

Article – Health – General

8 19–130.

- (b) (1) There is a Maryland Trauma Physician Services Fund.
 - (c) The Fund consists of:

(1) Motor vehicle registration surcharges paid into the Fund in accordance with 13-954(b)(2) of the Transportation Article;

(2) At least 20% of the fines collected under § 21-902(a)(1), (b)(2), (c)(2), (d)(1) of the Transportation Article; [and]

(3) REVENUE DISTRIBUTED TO THE FUND UNDER § 2-4B-02 OF THE
GENERAL ARTICLE; AND

- (4) Any other money transferred from the General Fund of the State.

Article – Public Safety

19 4-902.

- (a) There is a Maryland Violence Intervention and Prevention Program Fund.

- (e) (1) The Fund consists of:

- (i) money appropriated in the State budget to the Fund;

- (III) investment earnings of the Fund; and

1 [(iii)] (IV) money from any other source accepted for the benefit of
2 the Fund.

3 5-101.

4 (a) In this subtitle the following words have the meanings indicated.

(i) a weapon that expels, is designed to expel, or may readily be converted to expel a projectile by the action of an explosive;

8 (ii) the frame or receiver of such a weapon; or

(iii) an unfinished frame or receiver, as defined in § 5-701 of this title.

10 (2) "Firearm" includes a starter gun.

11 5-133.1.

(a) In this section, "ammunition" means a cartridge, shell, or any other device containing explosive or incendiary material designed and intended for use in a firearm.

Article – Tax – General

15 1-101.

16 (a) In this article the following words have the meanings indicated.

(H-1) "FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX"
MEANS THE TAX IMPOSED UNDER TITLE 7.7 OF THIS ARTICLE.

19 2-102.

(a) In addition to the duties set forth elsewhere in this article and in other articles of the Code, the Comptroller shall administer the laws that relate to:

22 (1) the admissions and amusement tax;

23 (2) the boxing and wrestling tax;

24 (3) the digital advertising gross revenues tax;

- 1 **(5)** the income tax;
- 2 **[(5)] (6)** the Maryland estate tax;
- 3 **[(6)] (7)** the Maryland generation-skipping transfer tax;
- 4 **[(7)] (8)** the motor carrier tax;
- 5 **[(8)] (9)** the motor fuel tax;
- 6 **[(9)] (10)** the sales and use tax; and
- 7 **[(10)] (11)** the savings and loan association franchise tax.

8 **SUBTITLE 4B. FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX**
9 **REVENUE DISTRIBUTION.**

10 **2-4B-01.**

11 **FROM THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX**
12 **REVENUE, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO**
13 **ADMINISTER THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX**
14 **LAWS TO AN ADMINISTRATIVE COST ACCOUNT.**

15 **2-4B-02.**

16 **(A) AFTER MAKING THE DISTRIBUTION REQUIRED UNDER § 2-4B-01 OF**
17 **THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE THE REMAINING FIREARM,**
18 **FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX REVENUE AS FOLLOWS:**

19 **(1) 26% TO THE MARYLAND VIOLENCE INTERVENTION AND**
20 **PREVENTION PROGRAM FUND ESTABLISHED UNDER § 4-902 OF THE PUBLIC**
21 **SAFETY ARTICLE;**

22 **(2) 26% TO THE CENTER FOR FIREARM VIOLENCE PREVENTION AND**
23 **INTERVENTION WITHIN THE MARYLAND DEPARTMENT OF HEALTH;**

24 **(3) 20% TO THE COORDINATED COMMUNITY SUPPORTS**
25 **PARTNERSHIP FUND ESTABLISHED UNDER § 7-447.1 OF THE EDUCATION ARTICLE;**

26 **(4) 20% TO THE SURVIVORS OF HOMICIDE VICTIMS GRANT**
27 **PROGRAM WITHIN THE GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY;**

1 **(5) 4% TO THE MARYLAND TRAUMA PHYSICIAN SERVICES FUND**
2 **ESTABLISHED UNDER § 19–130 OF THE HEALTH – GENERAL ARTICLE; AND**

3 **(6) 4% TO THE R ADAMS COWLEY SHOCK TRAUMA CENTER AT THE**
4 **UNIVERSITY OF MARYLAND MEDICAL SYSTEM.**

5 **(B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT THE REVENUE**
6 **DISTRIBUTED UNDER SUBSECTION (A) OF THIS SECTION SUPPLEMENT, AND NOT**
7 **SUPPLANT, ANY OTHER FUNDING REQUIRED BY LAW.**

8 **TITLE 7.7. FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX.**

9 **SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.**

10 **7.7–101.**

11 **(A) IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS**
12 **INDICATED.**

13 **(B) “AMMUNITION” HAS THE MEANING STATED IN § 5–133.1 OF THE PUBLIC**
14 **SAFETY ARTICLE.**

15 **(C) “FEDERALLY LICENSED FIREARMS DEALER” MEANS A PERSON**
16 **LICENSED BY THE FEDERAL BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND**
17 **EXPLOSIVES TO DEAL IN FIREARMS.**

18 **(D) “FIREARM” HAS THE MEANING STATED IN § 5–101 OF THE PUBLIC**
19 **SAFETY ARTICLE.**

20 **(E) “FIREARM ACCESSORY” MEANS:**

21 **(1) A MAGAZINE OR MAGAZINE LOADER;**

22 **(2) A FIREARM SCOPE OR OPTIC;**

23 **(3) A STOCK;**

24 **(4) A GRIP;**

25 **(5) A HANDGUARD;**

26 **(6) BULLETPROOF BODY ARMOR AS DEFINED UNDER § 4–106 OF THE**
27 **CRIMINAL LAW ARTICLE; OR**

(7) A FIREARM SILENCER AS DEFINED UNDER § 5-621 OF THE CRIMINAL LAW ARTICLE.

(F) (1) "GROSS RECEIPTS" MEANS THE TOTAL AMOUNT OF THE SALE OR
LEASE OR RENTAL PRICE OF THE RETAIL SALE BY A PERSON, VALUED IN MONEY,
WHETHER RECEIVED IN MONEY OR OTHERWISE, WITHOUT ANY DEDUCTION FOR:

6 (I) THE COST OF THE PROPERTY SOLD;

(II) THE COST OF THE MATERIALS USED, LABOR OR SERVICE
COST, INTEREST PAID, LOSSES, OR ANY OTHER EXPENSE; OR

(III) THE COST OF TRANSPORTATION OF THE PROPERTY.

(I) CASH DISCOUNTS ALLOWED AND TAKEN ON SALES;

(G) "LARGE RETAILER" MEANS A BUSINESS WHOSE RETAIL FACILITY HAS A FOOTPRINT OF AT LEAST 20,000 SQUARE FEET.

24 (H) “LAW ENFORCEMENT AGENCY” MEANS:

25 (1) A STATE, COUNTY, OR MUNICIPAL POLICE DEPARTMENT OR
26 AGENCY:

1 **(I)** "LAW ENFORCEMENT OFFICER" MEANS AN INDIVIDUAL WHO IN AN
2 OFFICIAL CAPACITY IS AUTHORIZED BY STATE OR FEDERAL LAW TO MAKE ARRESTS
3 AND REQUIRED, AS PART OF THE INDIVIDUAL'S EMPLOYMENT, TO CARRY A
4 FIREARM.

5 **(J)** "RETAIL SALE" MEANS A SALE FOR A PURPOSE OTHER THAN RESALE IN
6 THE REGULAR COURSE OF BUSINESS.

7 **7.7–102.**

8 **(A)** EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION AND
9 SUBJECT TO SUBSECTIONS (C) AND (D) OF THIS SECTION, AN EXCISE TAX IS IMPOSED
10 ON THE GROSS RECEIPTS OF A FEDERALLY LICENSED FIREARMS DEALER DERIVED
11 FROM:

12 **(1)** THE RETAIL SALE OF FIREARMS, FIREARM ACCESSORIES, AND
13 AMMUNITION IN THE STATE; AND

14 **(2)** IN THE CASE OF A FEDERALLY LICENSED FIREARMS DEALER THAT
15 IS LOCATED OUTSIDE THE STATE, THE RETAIL SALE OF FIREARMS TO RESIDENTS OF
16 THE STATE.

17 **(B)** **(1)** THE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION
18 DOES NOT APPLY TO THE SALE OF A FIREARM, A FIREARM ACCESSORY, OR
19 AMMUNITION TO:

20 **(I)** A LAW ENFORCEMENT AGENCY;

21 **(II)** THE ARMED FORCES OF THE UNITED STATES;

22 **(III)** THE NATIONAL GUARD; OR

23 **(IV)** A LAW ENFORCEMENT OFFICER.

24 **(2)** THE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION
25 DOES NOT APPLY TO THE SALE OF A FIREARM ACCESSORY OR AMMUNITION TO A
26 RESIDENT OF THE STATE IF THE SALE:

27 **(I)** IS MADE IN PERSON IN ANOTHER STATE; AND

28 **(II)** IS NOT REQUIRED TO BE PROCESSED THROUGH A
29 MARYLAND–BASED FEDERALLY LICENSED FIREARMS DEALER.

1 (3) THE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION
2 DOES NOT APPLY TO THE SALE OF A FIREARM, A FIREARM ACCESSORY, OR
3 AMMUNITION IF:

4 (I) THE FEDERALLY LICENSED FIREARMS DEALER PAYS
5 ANOTHER STATE A TAX ON THE SALE OF OR THE GROSS RECEIPTS FROM THE SALE
6 OF THE FIREARM, FIREARM ACCESSORY, OR AMMUNITION; AND

7 (II) THE TAX DESCRIBED UNDER ITEM (I) OF THIS PARAGRAPH
8 DOES NOT APPLY TO A SALE MADE TO A MARYLAND RESIDENT.

9 (C) EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, THE TAX
10 IMPOSED UNDER SUBSECTION (A) OF THIS SECTION APPLIES TO:

11 (1) A RETAIL SALE MADE ON OR AFTER JULY 1, 2027, BY A FEDERALLY
12 LICENSED FIREARMS DEALER THAT IS A LARGE RETAILER; AND

13 (2) FOR ANY OTHER FEDERALLY LICENSED FIREARMS DEALER, A
14 RETAIL SALE MADE ON OR AFTER JULY 1, 2028.

15 (D) IF THE FEDERALLY LICENSED FIREARMS DEALER IS LOCATED OUTSIDE
16 THE STATE, THE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION APPLIES
17 ONLY IF THE FEDERALLY LICENSED FIREARMS DEALER, DURING THE PREVIOUS
18 CALENDAR YEAR OR THE CURRENT CALENDAR YEAR:

19 (1) DERIVES GROSS REVENUE FROM THE SALE OF FIREARMS TO
20 RESIDENTS OF THE STATE THAT EXCEEDS \$100,000; OR

21 (2) SELLS FIREARMS TO RESIDENTS OF THE STATE FOR DELIVERY
22 INTO THE STATE IN 200 OR MORE SEPARATE TRANSACTIONS.

23 **7.7–103.**

24 THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX RATE IS
25 11%.

26 **SUBTITLE 2. RETURNS.**

27 **7.7–201.**

28 (A) A FEDERALLY LICENSED FIREARMS DEALER SHALL COMPLETE, UNDER
29 OATH, AND FILE WITH THE COMPTROLLER A FIREARM EXCISE TAX RETURN:

1 **(1) ON OR BEFORE THE 25TH DAY OF THE MONTH THAT FOLLOWS THE**
2 MONTH IN WHICH THE PERSON SOLD ANY FIREARMS, FIREARM ACCESSORIES, OR
3 AMMUNITION WITHIN THE BOUNDARIES OF THE STATE OR, IN THE CASE OF A
4 FEDERALLY LICENSED FIREARMS DEALER THAT IS LOCATED OUTSIDE THE STATE,
5 SOLD FIREARMS TO RESIDENTS OF THE STATE; AND

6 **(2) IF THE COMPTROLLER SO SPECIFIES, BY REGULATION, ON OTHER**
7 DATES FOR EACH MONTH IN WHICH THE LICENSEE DID NOT SELL ANY FIREARMS,
8 FIREARM ACCESSORIES, OR AMMUNITION IN THE STATE OR, IN THE CASE OF A
9 FEDERALLY LICENSED FIREARMS DEALER THAT IS LOCATED OUTSIDE THE STATE,
10 DID NOT SELL ANY FIREARMS TO RESIDENTS OF THE STATE.

11 **(B) A PERSON REQUIRED TO FILE A RETURN UNDER THIS SECTION SHALL**
12 FILE WITH THE RETURN AN ATTACHMENT THAT STATES ANY INFORMATION THAT
13 THE COMPTROLLER REQUIRES TO DETERMINE THE GROSS RECEIPTS DERIVED
14 FROM THE RETAIL SALES OF FIREARMS, FIREARM ACCESSORIES, AND AMMUNITION
15 IN THE STATE OR, IN THE CASE OF A FEDERALLY LICENSED FIREARMS DEALER THAT
16 IS LOCATED OUTSIDE THE STATE, RETAIL SALES OF FIREARMS TO RESIDENTS OF
17 THE STATE.

18 **7.7–202.**

19 A PERSON REQUIRED TO FILE A RETURN UNDER § 7.7–201 OF THIS SUBTITLE
20 SHALL MAINTAIN RECORDS OF THE FIREARMS, FIREARM ACCESSORIES, AND
21 AMMUNITION SOLD IN THE STATE OR, IN THE CASE OF A FEDERALLY LICENSED
22 FIREARMS DEALER THAT IS LOCATED OUTSIDE THE STATE, FIREARMS SOLD TO
23 RESIDENTS OF THE STATE, AND THE BASIS FOR THE CALCULATION OF THE
24 FIREARM, FIREARM ACCESSORIES, AND AMMUNITION EXCISE TAX OWED.

25 **SUBTITLE 3. TAX PAYMENT.**

26 **7.7–301.**

27 **(A) EACH PERSON REQUIRED TO FILE A RETURN UNDER § 7.7–201 OF THIS**
28 TITLE SHALL PAY THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE
29 TAX IN THE MANNER THAT THE COMPTROLLER REQUIRES WITH THE RETURN THAT
30 COVERS THE PERIOD IN WHICH THE PERSON SOLD FIREARMS, FIREARM
31 ACCESSORIES, OR AMMUNITION IN THE STATE OR, IN THE CASE OF A FEDERALLY
32 LICENSED FIREARMS DEALER THAT IS LOCATED OUTSIDE THE STATE, SOLD
33 FIREARMS TO RESIDENTS OF THE STATE.

1 **(B) IF A CORPORATION OTHER THAN A NONSTOCK, NONPROFIT
2 CORPORATION IS REQUIRED TO PAY THE FIREARM, FIREARM ACCESSORY, AND
3 AMMUNITION EXCISE TAX, PERSONAL LIABILITY FOR THE TAX AND INTEREST AND
4 PENALTIES ON THE TAX EXTENDS TO ANY OFFICER OF THE CORPORATION WHO
5 EXERCISES DIRECT CONTROL OVER ITS FISCAL MANAGEMENT.**

6 **(C) IF A LIMITED LIABILITY COMPANY OR LIMITED LIABILITY
7 PARTNERSHIP, INCLUDING A LIMITED PARTNERSHIP REGISTERED AS A LIMITED
8 LIABILITY LIMITED PARTNERSHIP, IS REQUIRED TO PAY THE FIREARM, FIREARM
9 ACCESSORY, AND AMMUNITION EXCISE TAX, PERSONAL LIABILITY FOR THE TAX AND
10 INTEREST AND PENALTIES ON THE TAX EXTENDS TO ANY PERSON WHO EXERCISES
11 DIRECT CONTROL OVER THE FISCAL MANAGEMENT OF THE LIMITED LIABILITY
12 COMPANY OR LIMITED LIABILITY PARTNERSHIP.**

13 13–201.

14 In this subtitle, “tax information” means:

15 (4) any information contained in:

16 (xviii) a tobacco tax return; [or]

17 (xix) a transportation services assessment return; OR

18 **(xx) A FIREARM, FIREARM ACCESSORY, AND AMMUNITION
19 EXCISE TAX RETURN.**

20 13–508.

21 (a) Within 30 days after the date on which a notice of assessment of the
22 admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, digital
23 advertising gross revenues tax, **FIREARM, FIREARM ACCESSORY, AND AMMUNITION
24 EXCISE TAX**, income tax, motor carrier tax, motor fuel tax, public service company
25 franchise tax, financial institution franchise tax, sales and use tax, or tobacco tax is mailed,
26 a person or governmental unit against which the assessment is made may submit to the
27 tax collector:

28 (1) an application for revision of the assessment; or

29 (2) except for the public service company franchise tax, if the assessment
30 is paid, a claim for refund.

31 (b) If a person or governmental unit fails to submit an application for revision or
32 claim for refund within the time allowed in subsection (a) of this section, the assessment
33 becomes final.

1 (c) The Comptroller or an employee of the Comptroller's office expressly
2 designated by the Comptroller promptly:

3 (1) (i) shall hold an informal hearing on a person's or governmental
4 unit's admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax,
5 digital advertising gross revenues tax, **FIREARM, FIREARM ACCESSORY, AND**
6 **AMMUNITION EXCISE TAX**, income tax, motor carrier tax, motor fuel tax, sales and use
7 tax, or tobacco tax application for revision or claim for refund under subsection (a) of this
8 section; and

9 (ii) after the hearing:

10 1. shall act on the application for revision; and

11 2. may assess any additional tax, penalty, and interest due;
12 and

13 (2) shall mail to the person or governmental unit a notice of final
14 determination.

15 13–509.

16 (a) Notwithstanding a person's failure to file a timely application for revision or
17 claim for refund of an assessment of the admissions and amusement tax, alcoholic beverage
18 tax, boxing and wrestling tax, digital advertising gross revenues tax, **FIREARM, FIREARM**
19 **ACCESSORY, AND AMMUNITION EXCISE TAX**, income tax, motor carrier tax, motor fuel
20 tax, sales and use tax, or tobacco tax under § 13–508(a) of this subtitle, the Comptroller or
21 the Comptroller's designee may issue an order decreasing or abating an assessment to
22 correct an erroneous assessment.

23 (b) If action is taken under subsection (a) of this section, the order shall state
24 clearly the reasons for decreasing or abating the assessment.

25 (c) Any order issued by the Comptroller under subsection (a) of this section shall
26 be final and not subject to appeal.

27 (d) The Comptroller's refusal to enter an order under subsection (a) of this section
28 shall be final and not subject to appeal.

29 13–825.

30 (J) **THE COMPTROLLER MAY REQUIRE A PERSON SUBJECT TO THE**
31 **FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX TO POST SECURITY**
32 **FOR THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX IN THE**
33 **AMOUNT THAT THE COMPTROLLER DETERMINES.**

1 13–1001.

2 **(H) A PERSON WHO IS REQUIRED TO FILE A FIREARM, FIREARM ACCESSORY,**
3 **AND AMMUNITION EXCISE TAX RETURN AND WHO WILLFULLY FAILS TO FILE THE**
4 **RETURN AS REQUIRED UNDER TITLE 7.7 OF THIS ARTICLE IS GUILTY OF A**
5 **MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000**
6 **OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.**

7 13–1002.

8 (a) A person who willfully files a false alcoholic beverage tax return **OR A FALSE**
9 **FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX RETURN** is guilty of
10 perjury and, on conviction, is subject to the penalty for perjury.

11 (b) A person, including an officer of a corporation, who willfully files a false digital
12 advertising gross revenues tax return, a false financial institution franchise tax return, a
13 false public service company franchise tax return, or a false income tax return with the
14 intent to evade the payment of tax due under this article is guilty of perjury and, on
15 conviction, is subject to the penalty for perjury.

16 (c) Subsections (a) and (b) of this section apply to the alcoholic beverage, digital
17 advertising gross revenues, **FIREARM, FIREARM ACCESSORY, AND AMMUNITION**
18 **EXCISE**, financial institution franchise, public service company franchise, and income
19 taxes.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2027.