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State Senate Bill 7733 is enacted, it will place an additional excise tax on the sale of firearms and ammunition.

Gail Cole • Dec. 19, 2023



By *Gail Cole*.

Firearms and ammunition are already subject to New York sales tax. If New York State Senate Bill 7733 is enacted, it will place an additional excise tax on the sale of firearms and ammunition in the Empire State. The rate would be 11% to match the [federal firearms and ammunition excise tax](#) as well as the new California tax on guns and ammo dealers.

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Additionally, the tax wouldn't apply to gross receipts from the retail sale of ammunition, firearms, or major components of a firearm by a licensed firearms dealer, firearms manufacturer, or seller of ammunitions whose total gross receipts from qualifying retail sales is less than \$5,000 in any quarterly period.

What are the registration requirements for the New York gun tax ?

If the bill is enacted as written, New York will require every licensed firearms dealer, firearms manufacturer, and ammunitions seller subject to the tax to file an application for a certificate of registration with the New York Tax Commissioner. The application must be filed electronically along with a nonrefundable application fee, to be set by the commissioner.

The certificate of registration must be obtained before affected dealers, manufacturers, or sellers can engage in business in New York. The commission may refuse to issue or revoke a certificate in certain instances, such as if an applicant has past-due tax liability, has had a certificate of registration revoked or suspended, or has been convicted of certain crimes.

New York will require every holder of a certificate of registration to reapply to renew the certificate prior to its expiration date. This could be every two years or more.

How do you file and remit the New York firearms and ammunition tax?

Tax returns and payments for the gun and ammunitions tax will be due quarterly. Every holder of a certificate of registration must file an excise tax return electronically and remit payment electronically on or before the 20th of the month following the end of each quarterly period.

Each registered firearms dealer, firearms manufacturer, or ammunitions seller must

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York will tax gross receipts from retail sales of guns and ammunition starting January 1, 2025. California's tax on guns and ammo dealers will take effect July 1, 2024.

Taxes

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