

119TH CONGRESS
1ST SESSION

S. 1169

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

IN THE SENATE OF THE UNITED STATES

MARCH 27, 2025

Mr. RISCH (for himself, Mr. CASSIDY, Mr. CRAPO, Mr. CRAMER, Mr. DAINES, Mrs. HYDE-SMITH, Mr. JUSTICE, Mrs. BLACKBURN, Mr. HOEVEN, Mr. RICKETTS, Mr. GRAHAM, Mrs. FISCHER, and Mr. LANKFORD) introduced the following bill; which was read twice and referred to the Committee on Finance

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 “Freedom from Unfair
5 Gun Taxes Act”.

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.).

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