

# SENATE BILL 118

Q7, E4, J1

(PRE-FILED)

6lr0970  
CF HB 197

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By: **Senator Benson**

Requested: September 25, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

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## 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)  
26 Annotated Code of Maryland

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2023 Replacement Volume and 2025 Supplement)

BY 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)

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

BY 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 Supplement)

BY adding to  
Article – Tax – General  
Section 1–101(h–1); 2–4B–01 and 2–4B–02 to be under the new subtitle “Subtitle 4B.  
Firearm, Firearm Accessory, and Ammunition Excise Tax Revenue  
Distribution”; 7.7–101 through 7.7–301 to be under the new title “Title 7.7.  
Firearm, Firearm Accessory, and Ammunition Excise Tax”; and  
13–201(4)(xx), 13–825(j), and 13–1001(h)  
Annotated Code of Maryland  
(2022 Replacement Volume and 2025 Supplement)

BY 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,  
That the Laws of Maryland read as follows:

### **Article – Education**

7–447.1.

(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  
THE TAX – GENERAL ARTICLE;**

(iii) Interest earnings; and

[(iii)] (iv) Any other money from any other source accepted for the  
benefit of the Fund.

#### **Article – Health – General**

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),  
and (d)(1) of the Transportation Article; [and]

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

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

#### **Article – Public Safety**

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;

(ii) **REVENUE DISTRIBUTED TO THE FUND UNDER § 2-4B-02 OF  
THE TAX – GENERAL ARTICLE;**

(iii) investment earnings of the Fund; and

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

1 5–101.

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

3 (h) (1) “Firearm” means:

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

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

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

8 (2) “Firearm” includes a starter gun.

9 5–133.1.

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

## 12 Article – Tax – General

13 1–101.

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

15 **(H–1) “FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX”**  
16 **MEANS THE TAX IMPOSED UNDER TITLE 7.7 OF THIS ARTICLE.**

17 2–102.

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

20 (1) the admissions and amusement tax;

21 (2) the boxing and wrestling tax;

22 (3) the digital advertising gross revenues tax;

23 (4) **THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE**  
24 **TAX;**

25 **(5)** the income tax;

1           [(5)] (6)       the Maryland estate tax;

2           [(6)] (7)       the Maryland generation–skipping transfer tax;

3           [(7)] (8)       the motor carrier tax;

4           [(8)] (9)       the motor fuel tax;

5           [(9)] (10)      the sales and use tax; and

6           [(10)] (11)     the savings and loan association franchise tax.

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

9       **2–4B–01.**

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

14       **2–4B–02.**

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

18                   **(1) 26% TO THE MARYLAND VIOLENCE INTERVENTION AND**  
19       **PREVENTION PROGRAM FUND ESTABLISHED UNDER § 4–902 OF THE PUBLIC**  
20       **SAFETY ARTICLE;**

21                   **(2) 26% TO THE CENTER FOR FIREARM VIOLENCE PREVENTION AND**  
22       **INTERVENTION WITHIN THE MARYLAND DEPARTMENT OF HEALTH;**

23                   **(3) 20% TO THE COORDINATED COMMUNITY SUPPORTS**  
24       **PARTNERSHIP FUND ESTABLISHED UNDER § 7–447.1 OF THE EDUCATION ARTICLE;**

25                   **(4) 20% TO THE SURVIVORS OF HOMICIDE VICTIMS GRANT**  
26       **PROGRAM WITHIN THE GOVERNOR’S OFFICE OF CRIME PREVENTION AND POLICY;**

27                   **(5) 4% TO THE MARYLAND TRAUMA PHYSICIAN SERVICES FUND**  
28       **ESTABLISHED UNDER § 19–130 OF THE HEALTH – GENERAL ARTICLE; AND**

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

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

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

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

**7.7–101.**

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

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

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

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

**(E) “FIREARM ACCESSORY” MEANS:**

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

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

**(3) A STOCK;**

**(4) A GRIP;**

**(5) A HANDGUARD;**

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

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

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

4                   **(I) THE COST OF THE PROPERTY SOLD;**

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

7                   **(III) THE COST OF TRANSPORTATION OF THE PROPERTY.**

8           **(2) “GROSS RECEIPTS” DOES NOT INCLUDE:**

9                   **(I) CASH DISCOUNTS ALLOWED AND TAKEN ON SALES;**

10                   **(II) THE SALE PRICE OF PROPERTY RETURNED BY CUSTOMERS**  
11 **WHEN THAT AMOUNT IS REFUNDED IN CASH OR CREDIT UNLESS THE CUSTOMER, IN**  
12 **ORDER TO OBTAIN THE REFUND, IS REQUIRED TO PURCHASE OTHER PROPERTY AT**  
13 **A PRICE GREATER THAN THE AMOUNT CHARGED FOR THE PROPERTY THAT IS**  
14 **RETURNED;**

15                   **(III) THE PRICE RECEIVED FOR LABOR OR SERVICES USED IN**  
16 **INSTALLING OR APPLYING THE PROPERTY SOLD; OR**

17                   **(IV) THE AMOUNT OF ANY TAX IMPOSED BY THE UNITED STATES,**  
18 **THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION ON OR WITH RESPECT TO**  
19 **RETAIL SALES WHETHER IMPOSED ON THE PERSON OR THE CONSUMER.**

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

22           **(H) “LAW ENFORCEMENT AGENCY” MEANS:**

23                   **(1) A STATE, COUNTY, OR MUNICIPAL POLICE DEPARTMENT OR**  
24 **AGENCY;**

25                   **(2) A SHERIFF’S OFFICE; OR**

26                   **(3) A FEDERAL LAW ENFORCEMENT AGENCY.**

27           **(I) “LAW ENFORCEMENT OFFICER” MEANS AN INDIVIDUAL WHO IN AN**  
28 **OFFICIAL CAPACITY IS AUTHORIZED BY STATE OR FEDERAL LAW TO MAKE ARRESTS**

1 AND REQUIRED, AS PART OF THE INDIVIDUAL'S EMPLOYMENT, TO CARRY A  
2 FIREARM.

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

5 7.7-102.

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

10 (1) THE RETAIL SALE OF FIREARMS, FIREARM ACCESSORIES, AND  
11 AMMUNITION IN THE STATE; AND

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

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

18 (I) A LAW ENFORCEMENT AGENCY;

19 (II) THE ARMED FORCES OF THE UNITED STATES;

20 (III) THE NATIONAL GUARD; OR

21 (IV) A LAW ENFORCEMENT OFFICER.

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

25 (I) IS MADE IN PERSON IN ANOTHER STATE; AND

26 (II) IS NOT REQUIRED TO BE PROCESSED THROUGH A  
27 MARYLAND-BASED FEDERALLY LICENSED FIREARMS DEALER.



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

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

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

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

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

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

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

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

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

**7.7-103.**

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

## **SUBTITLE 2. RETURNS.**

**7.7-201.**

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

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

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

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

#### 7.7-202.

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

### SUBTITLE 3. TAX PAYMENT.

#### 7.7-301.

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

(B) IF A CORPORATION OTHER THAN A NONSTOCK, NONPROFIT CORPORATION IS REQUIRED TO PAY THE FIREARM, FIREARM ACCESSORY, AND

1 AMMUNITION EXCISE TAX, PERSONAL LIABILITY FOR THE TAX AND INTEREST AND  
2 PENALTIES ON THE TAX EXTENDS TO ANY OFFICER OF THE CORPORATION WHO  
3 EXERCISES DIRECT CONTROL OVER ITS FISCAL MANAGEMENT.

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

11 13-201.

12 In this subtitle, "tax information" means:

13 (4) any information contained in:

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

15 (xix) a transportation services assessment return; OR

16 (XX) A FIREARM, FIREARM ACCESSORY, AND AMMUNITION  
17 EXCISE TAX RETURN.

18 13-508.

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

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

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

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

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

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

(ii) after the hearing:

1. shall act on the application for revision; and

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

and

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

13-509.

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

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

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

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

13-825.

**(J) THE COMPTROLLER MAY REQUIRE A PERSON SUBJECT TO THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX TO POST SECURITY FOR THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX IN THE 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.