



## **Senate Bill 0118 Comprehensive Community Safety Funding Act Unfavorable**

In concept Senate Bill 0118 is a clone of California Assembly Bill 28, which imposed an 11% tax that applies to gross receipts from retail sales of ammunition, firearms, accessories, and parts which was signed into law on September 26, 2023, by Governor Gavin Newsom. HB 0197 is also like legislation passed in Seattle, which has not lived up to its proponents' predictions.

Broadly speaking, Senate Bill 0118 is a thinly veiled economic attack on Maryland businesses who hold a Federal Firearms License (FFL). Most of these business are small businesses which form the backbone of any state's economy.

Senate Bill 0118 would add an 11% excise tax on firearms in addition to the current 6% sales tax. Because the excise tax is based upon the gross receipts (page 6, lines 9-11), the 11% excise tax will be based upon the selling price plus the 6% sales tax for a total tax of 17.7%. This is in addition to the 11% Pittman-Robertson tax which is already in place supporting wildlife programs throughout Maryland.

The bill's proponents include groups who support any bill which discourages, restricts, or bans the legal ownership of firearms. Their literature contains several false claims about the nature of the funding sources and touting the success of similar schemes on the west coast.

The increased costs will have a cascading negative impact on the State's economy. State income from sales tax, corporate income tax, and personal income tax will see a decline as consumers purchase out of state and by mail order to avoid the proposed punitive excise tax. Some businesses will close, others will move out of Maryland, jobs will be lost, businesses such as lodging, restaurants, clothing stores etc., which benefit from revenue relating to hunting and the shooting sports will see a decline in income.

**Senate Bill 0118**  
**Unfavorable**

The ultimate result will be across the board reduction in corporate and personal income tax revenue across the entire state. This tax is regressive in nature and will have a disproportionate impact on those of limited financial means.

There is ample evidence that “gun tax” schemes do not produce the windfall of revenue the proponents claim. (See attachment.)

Senate Bill 0118 provides for a staggered implementation which first targets so-called “large retailers” defined as having a footprint over 20,000 square feet. That a retailer might have only 100 square feet devoted to firearms sales seems not to matter. Exactly how and with what resources the Comptroller will determine the square footage is unknown.

No provisions are contained in this bill regarding how and with what resources the Comptroller will monitor and police the over 760 federal firearm license holders in Maryland. Nor does the bill consider that it is legal to purchase a rifle or shotgun in any of the states contiguous to Maryland (Public Safety §5-204). Further, these contiguous states are home to 6,433 federal firearms license holders. How the Maryland Comptroller will monitor the sales receipts and/or number of sales, to then enforce House Bill 197’s taxing scheme, on out of state sales by out of state dealers, is something the sponsors should be compelled to explain. It is best described by the adage “nothing is impossible for those who do not have to do it.”

Most shock trauma cases are due to falls and automobile accidents. According to Shock Trauma’s own literature, only 21% are violence-related and not all are firearms related injuries. (See attachment.)

Historically, Americans have not reacted well to taxes, especially tax increases. Recent reports indicate that California leads the nation in the number of citizens fleeing to states with more freedom and lower taxes. Businesses in Seattle relocated to areas where the governments are less tax hungry. Maryland legislators should be wary about following California and Seattle’s misguided tax policies.

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Senate Bill 0118's negatives will cause more economic harm than positives which an oppressive 11% additional tax on Maryland citizens might bring. Further, it damages the credibility of a Governor who promised no new taxes.

We strongly urge an unfavorable report on Senate Bill 0118.

Respectfully,

John H. Josselyn  
2A Maryland  
03/11/2026

# Leaders in Annapolis promise no new taxes despite budget shortfall

Pamela Wood

1/21/2026 5:30 a.m. EST



Gov. Wes Moore unveils his proposed budget for next year on Wednesday. He says there are no tax increases in it — despite a \$1.4 billion deficit. (Ulysses Muñoz/The Banner)

Gov. Wes Moore has a promise about the state budget he'll propose on Wednesday: "We're not raising taxes or fees."

Local Politics

**The Seattle Times****Seattle's gun tax raised \$93,000 last year**

Originally published March 15, 2018 at 6:00 am | Updated March 16, 2018 at 1:52 pm



This 2012 photo shows a Seattle gun shop. Around the time the City Council passed the tax in 2015, there were two stores in Seattle dedicated to gun sales. Now there are none. (Elaine Thompson/AP) **Less** ^

**The total for 2017 was less than in 2016, when the tax raised about \$104,000. The City Council established the tax to fund gun-violence research at Harborview Medical Center.**



By [Daniel Beekman](#)

*Seattle Times staff reporter*

Seattle collected \$93,000 from its gun-and-ammunition tax in 2017, down from about \$104,000 collected in 2016, when the tax took effect.

Sellers paid the tax this past year on 1,929 firearms and about 1.1 million rounds of ammo, according to the Department of Finance and Administrative Services.

The last quarter of 2017 was the busiest of the year, with sellers paying the tax on 576 guns and nearly 289,000 rounds of ammo.

Sellers covered by the tax include individuals, sporting-goods stores and pawnshops. Around the time the City Council passed the tax of \$25 per firearm and 2 to 5 cents per round of ammunition [in 2015](#), there were 40 federal firearms licensees in the city, including two brick-and-mortar stores dedicated to gun sales.

As of December, there were 32. The stores dedicated to guns have closed.

The council established the tax to fund gun-violence research at Harborview Medical Center, saying treatment of gunshot victims there costs taxpayers many millions of dollars each year.

The city [waited to spend](#) the revenue, because of [a lawsuit](#) by local gun owners and gun sellers, plus the National Rifle Association, the Bellevue-based Second Amendment Foundation and the National Shooting Sports Foundation.

While the lawsuit was active, city officials kept the tax money in a holding account. To support the Harborview program while there was no tax revenue, the council allocated money from the city's general fund.

After a study found that gunshot survivors were 21 times more likely than people hospitalized for other reasons to return with another gunshot wound, researchers now provide some gunshot survivors with services ranging from substance-abuse and mental-health treatment to job assistance.

[In August](#), the state Supreme Court ruled for Seattle in the lawsuit, upholding a lower-court ruling and freeing the city to start spending the tax money.

Rather than use the 2016 and 2017 revenue to pay back the general fund for money already spent on the Harborview program, Mayor Jenny Durkan wants to use it to

sustain the program going forward and plans to present the council with a proposal to do that, spokeswoman Kamaria Hightower said.

“Research shows that those who survive gunshots are at a heightened risk of becoming a victim again, and the program is designed to end this cycle of violence,” Hightower said in a statement.

“Over 100 gunshot-wound victims have been enrolled so far, and the program will enroll around 300 patients in total through the end of 2018.”

The tax has raised far less than expected. When it was adopted in 2015, then-Councilmember Tim Burgess said the city projected the tax would raise \$300,000 to \$500,000 a year.

The city initially withheld information on how much the tax had raised in 2016, [citing concerns about taxpayer privacy](#).

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MYNORTHWEST NEWS

# Seattle collected much less than predicted from gun tax

Aug 15, 2017, 9:32 AM

 (File, Associated Press)...

(File, Associated Press)

**BY MYNORTHWEST STAFF**

MyNorthwest.com

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Seattle's gun tax brought in much less than expected in its first year.

City leaders expected the tax to bring in between \$300,000 and \$500,000 a year when they approved it. But it brought in just over \$100,000 in 2016.

**RELATED: What has happened under Seattle's gun tax**

The city had long refused to reveal the dollar amount, citing privacy concerns of people who pay the tax.



# R ADAMS COWLEY SHOCK TRAUMA CENTER

UNIVERSITY OF MARYLAND

## FACTS

For more than 50 years, the R Adams Cowley Shock Trauma Center has been a worldwide leader in trauma care. Shock Trauma is the heart of Maryland's exceptional Emergency Medical Services (EMS)—the first coordinated system in the country and a national model of excellence. To date, more than **200,000 people** have been cared for at Shock Trauma.



### WHEN LIFE IS ON THE LINE...

"The R Adams Cowley Shock Trauma Center is Maryland's Primary Adult Resource Center (PARC) serving more than 6,000 critically ill and severely injured people each year. These are people who get up each day, leave their home for work or school and end up here at Shock Trauma. Our team is committed to giving every person a second chance." **THOMAS M. SCALEA, MD, FACS, MCCM**



**WE HEAL** At one of the **highest-volume trauma centers in the United States**, teams of providers are standing by 24/7 to receive, resuscitate, stabilize and treat those whose lives are threatened by time-sensitive injury, including: acute complex orthopaedic injury, spinal injuries, brain injury, facial trauma, multiple organ dysfunction, respiratory failure, soft-tissue infection and sepsis.

**WE TEACH** The Shock Trauma/Surgical Critical Care Fellowship is the largest and one of the most prestigious programs of its kind. The goal of the fellowship is to produce physician leaders in academic surgery who specialize in critical care and trauma.

**WE DISCOVER** The Shock Trauma research program aims to become the benchmark for **national and international trauma research** that addresses issues of injury prevention, patient care, delivery of care, public policy and financing of trauma care and systems of care. The program includes: clinical research trials, a place to test emergency technologies and a collaboration with the U.S. Air Force through the C-STARS-MD program.

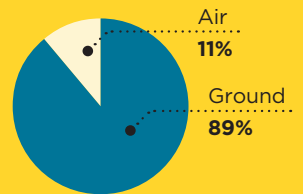
**WE CARE** In keeping with the mission of preventing **severe injury and death**, teams from Shock Trauma conduct a variety of prevention programs in collaboration with schools, community groups and the court system. The programs target adolescents and adults on topics including seatbelt use, violence prevention and safe driving strategies focused on eliminating distracted or impaired driving. For more information, email [prevention@umm.edu](mailto:prevention@umm.edu).

### QUICK NUMBERS

#### PRIMARY TRAUMA ADMISSIONS

**5,997** Patient Encounters

#### GROUND VS. AIR ADMISSIONS



#### MECHANISM OF INJURY

- 39%** Motor Vehicle Collisions
- 37%** Falls
- 21%** Violence
- 2%** Other



### MISSION

To serve as a multidisciplinary clinical, educational and research institution dedicated to world-class standards in the prevention and management of critical injury and illness and its consequences.

# Comprehensive Community Safety Funding Act



This groundbreaking Maryland legislation aims to ensure the sustained funding of effective programs dedicated to gun violence prevention and victim support.

- House Sponsor: Bernice Mireku-North
- House Committee: Ways and Means
- Senate Sponsor: TBD
- Senate Committee: Budget and Taxation
- Bill Numbers: HB387
- Prior Introductions: 2024 SB784/HB935

## KEY INITIATIVES:

### Center for Firearm Violence Prevention & Intervention

This recently established office, now operating within the Maryland Department of Health, coordinates efforts to address, prevent, and intervene in gun violence. While still in its early stages, the Center is focused on implementing comprehensive strategies to reduce firearm-related harm and ensure resources are directed to impacted communities where they are needed most.

### R Adams Cowley Shock Trauma Center

This is a world-renowned facility specializing in trauma care, including gunshot injuries. As Maryland's primary trauma center, it plays a critical role in treating victims of gun violence, offering lifesaving care to patients regardless of their ability to pay. The center is accessible to all Maryland residents, providing statewide access to top-tier trauma services.

### Consortium on Coordinated Community Supports Partnership Fund

The Partnership Fund enhances student behavioral health by fostering community partnerships that provide holistic, non-stigmatized services and supports to address students' behavioral health needs and promote academic success.



### Maryland Violence Intervention and Prevention Program (MD VIPP)

Maryland VIPP funds organizations that deliver violence intervention and prevention services in communities most impacted by gun violence. These programs often include violence interrupters, who work within communities to mediate conflicts, prevent retaliation, and address the root causes of violence, helping to break cycles of harm.



### Maryland Trauma Physicians Services Fund

This provides funding to medical systems to cover trauma-related healthcare costs, a

**FALSE CONSUMERS, NOT THE FIREARMS INDUSTRY WILL PAY THE COST OF THE TAX**



### Survivors of Homicide Victims Grant Program

This program provides victim assistance, advocacy, and support, helping survivors exercise their legal rights.

## Funding Mechanism:

The bill proposes an 11% excise tax on gross receipts from firearm sales in Maryland, similar to the federal Pittman-Robertson tax. This tax targets industry profits, not consumers, and will be collected by the state.

By redirecting firearm-related profits, the bill aims to address the public health and financial burdens of gun violence, providing a sustainable solution for improving community safety.



# More Information

## Constitutionality of a Tax on Guns

This bill imposes an excise tax on gun industry profits, which are not constitutionally protected. It is up to the industry to decide whether to pass this tax on to consumers. The tax targets the industry's significant earnings to address its role in public safety issues.

## Aligning with the Bruen 'History and Tradition' Standard for Regulation"

The firearm industry has been subject to federal excise taxes for over a century, historically used to offset wildlife-related harms from hunting. Additionally, at least nine states, including MS, NC, GA, AL, HI, NE, FL, WY, and VA, have imposed taxes on firearms and dangerous weapons, some since the mid-1800s, demonstrating a long-standing tradition of such measures.

## Addressing the Urgent Need for Gun Violence Prevention Funding

Gun violence costs Maryland \$10.5 billion annually, including lost productivity by taxpayers—an amount that is growing. Additional funding is needed for prevention, intervention, and recovery, reducing both the economic and societal impact of gun violence.

Tax revenue has declined as businesses move and customers find other sources.

## Expected Revenue

The proposed 11% tax rate aligns with the federal excise tax. In 2022, the National Shooting Sports Foundation reported \$12,924,900 in excise taxes paid by the Maryland firearms industry, which included firearms, ammunition, and related parts. Since this bill focuses solely on firearms sales, the expected revenue would represent a substantial but proportionally smaller share of that total, offering significant funding to support gun violence prevention initiatives.

## Other examples of firearm taxes and fees that offset harm

### Federal

Statute: 26 U.S. Code § 4181

- Imposes a 10% excise tax on pistols and revolvers and an 11% excise tax on other firearms and ammunition, with funds allocated to wildlife restoration under the Pittman-Robertson Act.

### California

Statute: Assembly Bill 28 (Effective July 1, 2024)

- Imposes an 11% excise tax on firearms and ammunition sales, with revenue supporting gun violence prevention programs.

### Pennsylvania

Statute: 18 Pa. C.S. § 6111(b)(3)

- Imposes a \$2 fee on firearm sellers for purchaser background check requested funding the state's background check system.

### Cook County, Illinois

Ordinance: Cook County Code of Ordinances, Sec. 74-665

- Imposes a sales tax on firearm purchases (\$25 per firearm) and ammunition purchases (\$0.01 or \$0.05 per cartridge) to fund public safety initiatives.

### Washington

Statutes: Seattle Municipal Code, Chapter 5.50.030; Tacoma Municipal Code, Chapter 6A.120

- Both cities impose an excise tax on firearm sales (\$25 per firearm) and ammunition sales (\$0.02 or \$0.05 per round), directing revenue to preventing gun violence and offsetting its impact on the city.

Still have questions?

Contact us at:



info@mdpgv.org

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