
HOUSE BILL 2238

State of Washington

68th Legislature

2024 Regular Session

By Representatives Thai, Berry, Bateman, Ramel, Santos, Reeves, Duerr, Reed, Fosse, Macri, Doglio, Goodman, Pollet, Kloba, and Davis

Read first time 01/09/24. Referred to Committee on Finance.

1 AN ACT Relating to imposing a new tax on ammunition; adding a new
2 section to chapter 82.08 RCW; adding a new section to chapter 82.12
3 RCW; creating new sections; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** Gun violence remains a persistent health
6 and safety threat for people across our state. In Washington, a
7 person is killed by a firearm every 14 hours and nearly half of all
8 suicides are from firearms.

9 According to the 2022 national veteran suicide prevention annual
10 report, when it comes to comparing veterans and United States adults
11 who died from suicide in 2020, guns were more commonly involved among
12 veterans, 71 percent, than nonveterans, 50.3 percent. Data from the
13 Washington office of firearm safety and violence prevention show
14 that, in 2021, 69 percent of all firearm-related deaths were
15 suicides. Further, deaths by gun violence is the leading cause in
16 Washington for teens between ages 15 and 19.

17 This act intends to impose a sales and use tax on ammunition
18 statewide. The revenue from this will go to programs that aim to
19 prevent suicide and to reduce firearm-related domestic violence.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08
2 RCW to read as follows:

3 (1) There is levied and collected a tax upon each retail sale of
4 ammunition at the rate of 11 percent of the selling price.

5 (2) This tax is in addition to the federal, state, and local
6 sales and use tax imposed on sales of goods and services under this
7 chapter and chapter 82.14 RCW.

8 (3) The tax imposed under this section does not apply to sales to
9 state, local, or tribal governments for the purposes of supplying law
10 enforcement agencies.

11 (4) For the purposes of this section the following definitions
12 apply:

13 (a) "Ammunition" means any projectiles with their fuses,
14 propelling charges, or primers designed to be fired from firearms.
15 "Ammunition" includes any shotgun shell and any rifle, pistol, or
16 revolver cartridge.

17 (b) "Law enforcement agency" has the same meaning as in RCW
18 10.116.010.

19 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12
20 RCW to read as follows:

21 (1) A use tax is levied on every person in this state for the
22 privilege of using ammunition as a consumer at the rate of 11 percent
23 of the selling price.

24 (2) This tax is in addition to the federal, state, and local
25 sales and use tax imposed on sales of goods and services under this
26 chapter and chapter 82.14 RCW.

27 (3) The tax imposed under this section does not apply to sales to
28 state, local, or tribal governments for the purposes of supplying law
29 enforcement agencies.

30 (4) The definitions in section 2 of this act apply to this
31 section.

32 NEW SECTION. **Sec. 4.** The legislature intends for the revenue
33 generated from the imposition of the tax imposed in sections 2 and 3
34 of this act during the 2025-2027 fiscal biennium be appropriated to
35 agencies and programs that are focused on gun violence prevention,
36 including domestic violence prevention and suicide prevention
37 programs.

1 NEW SECTION. **Sec. 5.** If any provision of this act or its
2 application to any person or circumstance is held invalid, the
3 remainder of the act or the application of the provision to other
4 persons or circumstances is not affected.

5 NEW SECTION. **Sec. 6.** This act takes effect January 1, 2025.

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