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HOUSE BILL NO. 919
Offered January 14, 2026
Prefiled January 13, 2026

A *BILL* to amend the Code of Virginia by adding in Title 58.1 a chapter numbered 6.3, consisting of sections numbered 58.1-663 through 58.1-666, relating to retail sales and use tax; firearm and ammunition tax.

Patron—Lopez

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Title 58.1 a chapter numbered 6.3, consisting of sections numbered 58.1-663 through 58.1-666, as follows:

CHAPTER 6.3.

FIREARM AND AMMUNITION TAX.

§ 58.1-663. Definitions.

"Ammunition for a firearm" means the same as that term is defined in § 18.2-308.2.

"Ammunition vendor" means any individual or entity that sells ammunition for a firearm.

"Dealer in firearms" means the same as that term is defined in § 54.1-4200.

"Firearm" means any assault firearm, firearm, or handgun, as such terms are defined in § 18.2-308.2:2.

"Firearm" shall not include any antique firearm or curios or relics, as such terms are defined in § 18.2-308.2:2.

"Firearms manufacturer" means any entity licensed to manufacture firearms pursuant to 18 U.S.C. § 923 that engages in any retail sale of a firearm to a consumer in the Commonwealth.

"Gross receipts" means the same as that term is defined in § 58.1-3700.1.

"Law-enforcement officer" means the same as that term is defined in § 9.1-101.

§ 58.1-664. Firearm and ammunition tax.

A. In addition to all other taxes and fees of every kind now imposed by law, beginning on July 1, 2026, an excise tax is hereby imposed upon dealers in firearms, firearms manufacturers, and ammunition vendors at the rate of 11 percent of the gross receipts from the retail sale in the Commonwealth of any firearm or ammunition. No discount under § 58.1-622 shall be allowed for the tax imposed under this chapter.

B. The tax imposed by this chapter shall not apply to the gross receipts from the retail sale of (i) any firearm, firearm precursor part, or ammunition to any federal, state, or local agency or to a law-enforcement officer for use in the normal course of his employment or (ii) any firearms or ammunition by any dealer in firearms, firearms manufacturer, or ammunition vendor in any quarterly period in which the total gross receipts from the retail sales of firearms and ammunition by such dealer, manufacturer, or vendor is less than \$5,000.

§ 58.1-665. Disposition of revenue; allowable uses.

The Department shall distribute the proceeds received from the tax imposed by this chapter to the Virginia Gun Violence Intervention and Prevention Fund established pursuant to § 9.1-116.6.

§ 58.1-666. Provisions of Chapter 6 of this title to apply, mutatis mutandis.

The Department shall administer the collection of this tax imposed by this chapter in accordance with the provisions of Chapter 6 (§ 58.1-600 et seq.), mutatis mutandis, except as herein provided.