

119TH CONGRESS
1ST SESSION

H. R. 943

To ban the imposition of any State or local liability insurance, tax, or user fee requirement for firearm or ammunition ownership or commerce.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2025

Mr. JACKSON of Texas (for himself, Mr. BABIN, Mr. BACON, Mrs. BIGGS of South Carolina, Ms. BOEBERT, Mr. CARTER of Georgia, Mr. CLINE, Mr. COLLINS, Mr. CRENSHAW, Ms. DE LA CRUZ, Mr. DONALDS, Mr. DOWNING, Mr. EDWARDS, Mr. ELLZEY, Mr. FALLON, Mr. FEENSTRA, Mr. FLEISCHMANN, Mr. GOODEN, Mr. GOSAR, Mr. HARIDOPOLOS, Mr. HUDSON, Mr. ISSA, Mr. LAMALFA, Mrs. MILLER of Illinois, Mr. MOOLENAAR, Mr. MOORE of Alabama, Mr. NEWHOUSE, Mr. PFLUGER, Mr. ROSE, Mr. RULLI, Mr. AUSTIN SCOTT of Georgia, Mr. SESSIONS, Mr. SMITH of Nebraska, Ms. STEFANIK, Mr. STEUBE, Ms. TENNEY, Ms. VAN DUYNE, Mr. WEBER of Texas, Mr. WILSON of South Carolina, Mr. BIGGS of Arizona, Mr. SCOTT FRANKLIN of Florida, and Mr. STAUBER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To ban the imposition of any State or local liability insurance, tax, or user fee requirement for firearm or ammunition ownership or commerce.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “No User Fees for Gun
3 Owners Act”.

4 **SEC. 2. BAN ON IMPOSITION OF STATE OR LOCAL LIABIL-**
5 **ITY INSURANCE, TAX, OR USER FEE REQUIRE-**
6 **MENT AS A CONDITION OF FIREARM OR AM-**
7 **MUNITION OWNERSHIP OR COMMERCE.**

8 Section 927 of title 18, United States Code, is
9 amended—

10 (1) by inserting “(a) IN GENERAL.—Except as
11 provided in subsection (b),” before “No”; and

12 (2) by adding after and below the end the fol-
13 lowing:

14 “(b) NO STATE OR LOCAL INSURANCE, TAX, OR
15 USER FEE REQUIRED AS A CONDITION OF GUN OR AM-
16 MUNITION OWNERSHIP OR COMMERCE.—A State, or unit
17 of local government of a State, may not impose any insur-
18 ance requirement, or any tax, user fee, or other similar
19 charge, as a condition of the manufacture, importation,
20 acquisition, transfer, or continued ownership of a firearm
21 or ammunition, except that a generally applicable sales tax
22 may be assessed against firearms or ammunition in the
23 same proportion to which the tax applies to other goods
24 or services.”.

1 **SEC. 3. LIMITATION ON CONDITIONS OF GUN OWNERSHIP**
2 **OR COMMERCE.**

3 Part I of subchapter B of chapter 53 of the Internal
4 Revenue Code of 1986 is amended by inserting after sec-
5 tion 5848 the following new section:

6 **“SEC. 5848A. LIMITATION ON CONDITIONS OF GUN OWNER-**
7 **SHIP.**

8 “(a) IN GENERAL.—A State, or unit of local govern-
9 ment of a State, may not impose any insurance require-
10 ment, or any tax, user fee, or other similar charge, as a
11 condition of the manufacture, importation, acquisition,
12 transfer, or continued ownership of a firearm, pistol, or
13 revolver, except that a generally applicable sales tax may
14 be assessed against firearms, pistols, or revolvers in the
15 same proportion to which the tax applies to other goods
16 or services.

17 “(b) FIREARM, PISTOL, REVOLVER.—The terms
18 ‘firearm’, ‘pistol’, and ‘revolver’ shall have the same mean-
19 ing as when used in part III of subchapter D of chapter
20 32.”.

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