

Be Safe. Shoot Straight. Fight Back!



May 10th, 2022

Assembly Member Marc Levine
1021 O Street, Suite 5240
P.O. Box 942849
Sacramento, CA 94249-0010

RE: Assembly Bill 1227 (Levine) Firearms and ammunition: excise tax
Position: Oppose

Dear Assembly Member Levine,

On behalf of the California Rifle & Pistol Association Inc. (CRPA), its members and supporters throughout California, I write to express our strong opposition of Assembly Bill 1227 (AB 1227). CRPA, founded in 1875, works tirelessly to defend the civil and constitutional rights of individuals who choose to responsibly own and use firearms. CRPA promotes the recreational shooting sports, and provides safety, education, and skills training to enable all persons a more enjoyable and safe recreational experience.

AB 1227 seeks to impose an excise tax in the amount of 10% of the sales price of a handgun and 11% of the sales price of a long gun, firearm precursor part, and ammunition to fund your “Gun Violence Prevention, Healing, and Recovery Fund.” This bill failed in the 2019 session as AB 18. At that time you stated the annual cost estimates from gun violence in the United States reach \$229 billion. These costs are caused by *criminals*, not the individuals you seek to tax. You tried again and failed in the 2021-2022 legislative session. AB 1223 could not pass the Assembly Floor even though your party holds a supermajority. Gutting and amending a “Building Energy Efficiency Standard” bill to circumvent the review process of half the legislature, and to bypass the Assembly where you previously could not get the votes, denies the people their right to be heard and the transparency they are deserve. It is reprehensible to stoop so low as to use this backhanded, under-cover of darkness, tactic. This type of tactic should be beneath any legislator, not to mention one running for the state-wide office of Insurance Commissioner.

We stand with law enforcement throughout California and put the safety of our communities and schools first. However, we oppose taxing millions of law-abiding citizens for the actions of criminals who compose a fraction of a percent of the population who are not law-abiding. Firearms and ammunition sales already bring millions of dollars of sales tax into California’s state budget each year. Many communities throughout California already collect over 10% in sales tax alone. Additionally, an average of \$40 million are made available for conservation and education efforts in California each year from an 11% federal excise tax imposed on the sale of sporting arms and ammunition (Pitman Robertson Act). Furthermore, the proposed tax, which clearly impedes constitutionally-protected activity, raises serious legal questions as to whether funds raised in this manner can be spent on this kind of policy.

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Case law makes it clear that states may not impose a charge for the enjoyment of a right granted by the federal Constitution and a person cannot be compelled to purchase, through a fee or tax, the privilege freely granted by the Constitution. This type of tax scheme has been repeatedly struck down in multiple jurisdictions. A marriage license tax being used to fund shelters for victims of domestic violence was recently struck down on similar grounds. In that case, the court pointed that a statute cannot violate the Constitution no matter how desirable or beneficial the legislation may be.

Under the law, a state may only impose taxes in connection with the exercise of a constitutional right when those fees are designed to recoup the costs incurred in administering a regulatory regime to which the taxpayer is subjected. This tax neither recoups the costs of legitimate firearm regulation nor does it fund efforts to benefit firearms consumers generally. The money is being used instead to create your new “Gun Violence Prevention, Healing, and Recovery Fund.” Again, we support crime prevention and victim support, but not funding it on the backs of law-abiding gun owners. It is therefore our view that these additional taxes are unjustified and unlawful.

CRPA will continue to support sound legislation aimed at reducing crime and getting criminals off our streets and out of our communities. But law-abiding firearm owners should not be the only ones flipping the bill for action that benefits the whole society. Taxing law-abiding citizens for the behavior of less than a fraction of one percent of the state’s population is not the solution. For the foregoing reasons the California Rifle and Pistol Association stands in strong opposition to AB 1227.

Respectfully Submitted,

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