

SENATE BILL 784

Q7, E4, F1

4lr1076
CF HB 935

By: **Senators Elfreth, Augustine, Beidle, Ferguson, Gile, Guzzone, Hester, Hettleman, Jackson, Kelly, King, Kramer, Smith, Sydnor, and Waldstreicher**

Introduced and read first time: February 1, 2024

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 3, 2024

CHAPTER _____

1 AN ACT concerning

2 **Comprehensive Community Safety Funding Act**

3 FOR the purpose of ~~imposing an excise tax on certain gross receipts of certain firearms~~
4 ~~dealers derived from the sales of firearms, firearm accessories, and ammunition in~~
5 ~~the State; and generally relating to a tax on gross receipts derived from firearms,~~
6 ~~firearm accessories, and ammunition~~ altering the sales and use tax rate imposed on
7 firearms, firearm accessories, and ammunition; providing that the sales and use tax
8 does not apply to the sale of certain firearm accessories and ammunition; and
9 generally relating to the sales and use tax on firearms, firearm accessories, and
10 ammunition.

11 BY repealing and reenacting, without amendments,

12 Article – Health – General

13 Section 19–130(b)(1)

14 Annotated Code of Maryland

15 (2023 Replacement Volume)

16 BY repealing and reenacting, with amendments,

17 Article – Health – General

18 Section 19–130(c)

19 Annotated Code of Maryland

20 (2023 Replacement Volume)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



BY repealing and reenacting, without amendments,
Article – Public Safety
Section 4–902(a), 5–101(a) and (h), and 5–133.1(a)
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

BY repealing and reenacting, with amendments,
Article – Public Safety
Section 4–902(e)(1)
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

~~BY repealing and reenacting, without amendments,
Article – Tax – General
Section 1–101(a) and 13–508(b)
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)~~

BY adding to
Article – Tax – General
Section ~~1–101(h–1); 2–4B–01 and 2–4B–02 to be under the new subtitle “Subtitle 4B.
Firearm, Firearm Accessory, and Ammunition Excise Tax Revenue
Distribution”; 7.7–101 through 7.7–301 to be under the new title “Title 7.7.
Firearm, Firearm Accessory, and Ammunition Excise Tax”; and
13–201(3)(xviii), 13–825(j), and 13–1001(h) 2–1302.3, 11–101(a–4), (c–6), and
(c–7), 11–104(l), and 11–246~~
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

BY repealing and reenacting, with amendments,
Article – Tax – General
Section ~~2–102(a), 13–201(3)(xvi) and (xvii), 13–508(a) and (c), 13–509, and 13–1002
2–1303 and 11–101(a–4) and (c–6) through (c–8)~~
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

BY repealing and reenacting, without amendments,
Article – Tax – General
Section 11–101(a)
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Health – General

1 19–130.

2 (b) (1) There is a Maryland Trauma Physician Services Fund.

3 (c) The Fund consists of [motor]:

4 (1) **MOTOR** vehicle registration surcharges paid into the Fund in
5 accordance with § 13–954(b)(2) of the Transportation Article; AND

6 (2) **REVENUE DISTRIBUTED TO THE FUND UNDER ~~§ 2–4B–02~~ §**
7 **2–1302.3 OF THE TAX – GENERAL ARTICLE.**

8 **Article – Public Safety**

9 4–902.

10 (a) There is a Maryland Violence Intervention and Prevention Program Fund.

11 (e) (1) The Fund consists of:

12 (i) money appropriated in the State budget to the Fund;

13 (ii) **REVENUE DISTRIBUTED TO THE FUND UNDER ~~§ 2–4B–02~~ §**
14 **2–1302.3 OF THE TAX – GENERAL ARTICLE;**

15 (III) investment earnings of the Fund; and

16 [(iii)] (IV) money from any other source accepted for the benefit of
17 the Fund.

18 5–101.

19 (a) In this subtitle the following words have the meanings indicated.

20 (h) (1) “Firearm” means:

21 (i) a weapon that expels, is designed to expel, or may readily be
22 converted to expel a projectile by the action of an explosive;

23 (ii) the frame or receiver of such a weapon; or

24 (iii) an unfinished frame or receiver, as defined in § 5–701 of this title.

25 (2) “Firearm” includes a starter gun.

26 5–133.1.

(a) In this section, “ammunition” means a cartridge, shell, or any other device containing explosive or incendiary material designed and intended for use in a firearm.

Article – Tax – General

2-1302.3.

(A) AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1301 THROUGH 2-1302.2 OF THIS SUBTITLE, OF THE SALES AND USE TAX COLLECTED ON THE SALE OF A FIREARM, FIREARM ACCESSORY, AND AMMUNITION UNDER § 11-104(L) OF THIS ARTICLE, THE COMPTROLLER SHALL DISTRIBUTE THE REVENUE ATTRIBUTABLE TO A SALES AND USE TAX RATE IN EXCESS OF 6% AS FOLLOWS:

(1) 44% TO THE MARYLAND TRAUMA PHYSICIAN SERVICES FUND ESTABLISHED UNDER § 19-130 OF THE HEALTH – GENERAL ARTICLE;

(2) 29% TO THE R ADAMS COWLEY SHOCK TRAUMA CENTER AT THE UNIVERSITY OF MARYLAND MEDICAL CENTER;

(3) 23% TO THE VIOLENCE INTERVENTION AND PREVENTION PROGRAM FUND ESTABLISHED UNDER § 4-902 OF THE PUBLIC SAFETY ARTICLE;

(4) 2% TO THE SURVIVORS OF HOMICIDE VICTIMS GRANT PROGRAM WITHIN THE GOVERNOR’S OFFICE OF CRIME PREVENTION AND POLICY; AND

(5) 2% TO THE CENTER OF FIREARM VIOLENCE PREVENTION AND INTERVENTION WITHIN THE MARYLAND DEPARTMENT OF HEALTH.

(B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT THE REVENUE DISTRIBUTED UNDER SUBSECTION (A) OF THIS SECTION SUPPLEMENT, AND NOT SUPPLANT, ANY OTHER FUNDING REQUIRED BY LAW.

2-1303.

After making the distributions required under §§ 2-1301 through [2-1302.2] 2-1302.3 of this subtitle, the Comptroller shall pay:

(1) revenues from the hotel surcharge into the Dorchester County Economic Development Fund established under § 10-130 of the Economic Development Article;

(2) to the Blueprint for Maryland’s Future Fund established under § 5-206 of the Education Article, the following percentage of the remaining sales and use tax revenues:

(i) for fiscal year 2023, 9.2%;

(ii) for fiscal year 2024, 11.0%;

(iii) for fiscal year 2025, 11.3%;

(iv) for fiscal year 2026, 11.7%; and

(v) for fiscal year 2027 and each fiscal year thereafter, 12.1%; and

(3) the remaining sales and use tax revenue into the General Fund of the State.

11-101.

(a) In this title the following words have the meanings indicated.

(A-4) “AMMUNITION” HAS THE MEANING STATED IN § 5-133.1 OF THE PUBLIC SAFETY ARTICLE.

[(a-4)] (A-5) “Booking transaction” means any transaction in which there is a retail sale of an accommodation.

(C-6) “FIREARM” HAS THE MEANING STATED IN § 5-101 OF THE PUBLIC SAFETY ARTICLE.

(C-7) “FIREARM ACCESSORY” MEANS:

(1) A MAGAZINE OR MAGAZINE LOADER;

(2) A FIREARM SCOPE OR OPTIC;

(3) A STOCK;

(4) A GRIP;

(5) A HANDGUARD; OR

(6) BODY ARMOR.

[(c-6)] (C-8) (1) “Marketplace facilitator” means a person that:

(i) facilitates a retail sale by a marketplace seller by listing or advertising for sale in a marketplace tangible personal property, digital code, or a digital product; and

(ii) regardless of whether the person receives compensation or other consideration in exchange for the person's services, directly or indirectly through agreements with third parties, collects payment from a buyer and transmits the payment to the marketplace seller.

(2) "Marketplace facilitator" does not include:

(i) a platform or forum that exclusively provides Internet advertising services, including listing products for sale, if the platform or forum does not also engage, directly or indirectly, in collecting payment from a buyer and transmitting that payment to the vendor;

(ii) a payment processor business appointed by a vendor to handle payment transactions from clients, including credit cards and debit cards, whose only activity with respect to marketplace sales is to handle transactions between two parties; or

(iii) a delivery service company that delivers tangible personal property on behalf of a marketplace seller that is engaged in the business of a retail vendor and holds a license issued under Subtitle 7 of this title.

~~[(c-7)] (C-9)~~ "Marketplace seller" means a person that makes a retail sale or sale for use through a physical or electronic marketplace operated by a marketplace facilitator.

~~[(c-8)] (C-10)~~ "Permanent" means perpetual or for an indefinite or unspecified length of time.

11-104.

(L) THE SALES AND USE TAX RATE FOR A FIREARM, A FIREARM ACCESSORY, AND AMMUNITION IS 11%.

11-246.

(A) IN THIS SECTION, "LAW ENFORCEMENT OFFICER" MEANS AN INDIVIDUAL WHO IN AN OFFICIAL CAPACITY IS AUTHORIZED BY STATE OR FEDERAL LAW TO MAKE ARRESTS AND REQUIRED, AS PART OF THE INDIVIDUAL'S EMPLOYMENT, TO CARRY A FIREARM.

(B) (1) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF A FIREARM ACCESSORY OR AMMUNITION TO A LAW ENFORCEMENT OFFICER, RETIRED LAW ENFORCEMENT OFFICER, OR A MEMBER OF THE ARMED FORCES OF THE UNITED STATES OR THE NATIONAL GUARD.

(2) THE EXEMPTION UNDER PARAGRAPH (1) OF THIS SUBSECTION APPLIES ONLY TO THE PURCHASE OF A FIREARM ACCESSORY OR AMMUNITION THAT IS RELATED TO:

(I) THE INDIVIDUAL'S ROLE AS A LAW ENFORCEMENT OFFICER OR MEMBER OF THE ARMED FORCES OF THE UNITED STATES OR THE NATIONAL GUARD; OR

(II) TRAINING BY A RETIRED LAW ENFORCEMENT OFFICER.

~~1-101.~~

~~(a) In this article the following words have the meanings indicated:~~

~~**(H-1) "FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX" MEANS THE TAX IMPOSED UNDER TITLE 7.7 OF THIS ARTICLE.**~~

~~2-102.~~

~~(a) In addition to the duties set forth elsewhere in this article and in other articles of the Code, the Comptroller shall administer the laws that relate to:~~

~~(1) the admissions and amusement tax;~~

~~(2) the boxing and wrestling tax;~~

~~(3) the digital advertising gross revenues tax;~~

~~(4) **THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX;**~~

~~(5) the income tax;~~

~~[(5)] (6) the Maryland estate tax;~~

~~[(6)] (7) the Maryland generation skipping transfer tax;~~

~~[(7)] (8) the motor carrier tax;~~

~~[(8)] (9) the motor fuel tax;~~

~~[(9)] (10) the sales and use tax; and~~

~~[(10)] (11) the savings and loan association franchise tax.~~

~~SUBTITLE 4B. FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX
REVENUE DISTRIBUTION.~~

~~2-4B-01.~~

~~FROM THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX
REVENUE, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO
ADMINISTER THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX
LAWS TO AN ADMINISTRATIVE COST ACCOUNT.~~

~~2-4B-02.~~

~~(A) AFTER MAKING THE DISTRIBUTION REQUIRED UNDER § 2-4B-01 OF
THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE THE REMAINING FIREARM,
FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX REVENUE AS FOLLOWS:~~

~~(1) 44% TO THE MARYLAND TRAUMA PHYSICIAN SERVICES FUND
ESTABLISHED UNDER § 19-130 OF THE HEALTH GENERAL ARTICLE;~~

~~(2) 29% TO THE R ADAMS COWLEY SHOCK TRAUMA CENTER AT THE
UNIVERSITY OF MARYLAND MEDICAL SYSTEM;~~

~~(3) 23% TO THE VIOLENCE INTERVENTION AND PREVENTION
PROGRAM FUND ESTABLISHED UNDER § 4-902 OF THE PUBLIC SAFETY ARTICLE;~~

~~(4) 2% TO THE SURVIVORS OF HOMICIDE VICTIMS GRANT PROGRAM
WITHIN THE GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY; AND~~

~~(5) 2% TO THE CENTER FOR FIREARM VIOLENCE PREVENTION AND
INTERVENTION WITHIN THE MARYLAND DEPARTMENT OF HEALTH.~~

~~(B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT THE REVENUE
DISTRIBUTED UNDER SUBSECTION (A) OF THIS SECTION SUPPLEMENT, AND NOT
SUPPLANT, ANY OTHER FUNDING REQUIRED BY LAW.~~

~~TITLE 7.7. FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX.~~

~~SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.~~

~~7.7-101.~~

~~(A) IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS
INDICATED.~~

~~(B) "AMMUNITION" HAS THE MEANING STATED IN § 5-133.1 OF THE PUBLIC SAFETY ARTICLE.~~

~~(C) "FEDERALLY LICENSED FIREARMS DEALER" MEANS A PERSON LICENSED BY THE FEDERAL BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES TO DEAL IN FIREARMS.~~

~~(D) "FIREARM" HAS THE MEANING STATED IN § 5-101 OF THE PUBLIC SAFETY ARTICLE.~~

~~(E) "FIREARM ACCESSORY" MEANS:~~

~~(1) A MAGAZINE OR MAGAZINE LOADER;~~

~~(2) A FIREARM SCOPE OR OPTIC;~~

~~(3) A STOCK;~~

~~(4) A GRIP;~~

~~(5) A HANDGUARD; OR~~

~~(6) BODY ARMOR.~~

~~(F) (1) "GROSS RECEIPTS" MEANS THE TOTAL AMOUNT OF THE SALE OR LEASE OR RENTAL PRICE OF THE RETAIL SALE BY A PERSON, VALUED IN MONEY, WHETHER RECEIVED IN MONEY OR OTHERWISE, WITHOUT ANY DEDUCTION FOR:~~

~~(I) THE COST OF THE PROPERTY SOLD;~~

~~(II) THE COST OF THE MATERIALS USED, LABOR OR SERVICE COST, INTEREST PAID, LOSSES, OR ANY OTHER EXPENSE; OR~~

~~(III) THE COST OF TRANSPORTATION OF THE PROPERTY.~~

~~(2) "GROSS RECEIPTS" DOES NOT INCLUDE:~~

~~(I) CASH DISCOUNTS ALLOWED AND TAKEN ON SALES;~~

~~(II) THE SALE PRICE OF PROPERTY RETURNED BY CUSTOMERS WHEN THAT AMOUNT IS REFUNDED IN CASH OR CREDIT UNLESS THE CUSTOMER, IN ORDER TO OBTAIN THE REFUND, IS REQUIRED TO PURCHASE OTHER PROPERTY AT A PRICE GREATER THAN THE AMOUNT CHARGED FOR THE PROPERTY THAT IS RETURNED;~~

~~(HH) THE PRICE RECEIVED FOR LABOR OR SERVICES USED IN
INSTALLING OR APPLYING THE PROPERTY SOLD; AND~~

~~(IV) THE AMOUNT OF ANY TAX IMPOSED BY THE UNITED STATES,
THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION ON OR WITH RESPECT TO
RETAIL SALES WHETHER IMPOSED ON THE PERSON OR THE CONSUMER.~~

~~(G) "LAW ENFORCEMENT AGENCY" MEANS:~~

~~(1) A STATE, COUNTY, OR MUNICIPAL POLICE DEPARTMENT OR
AGENCY;~~

~~(2) A SHERIFF'S OFFICE; OR~~

~~(3) A FEDERAL LAW ENFORCEMENT AGENCY.~~

~~7.7-102.~~

~~(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, AN EXCISE
TAX IS IMPOSED ON THE GROSS RECEIPTS OF A FEDERALLY LICENSED FIREARMS
DEALER DERIVED FROM THE SALES OF FIREARMS, FIREARM ACCESSORIES, AND
AMMUNITION IN THE STATE.~~

~~(B) THE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION DOES NOT
APPLY TO THE SALE OF A FIREARM, FIREARM ACCESSORY, OR AMMUNITION TO A
LAW ENFORCEMENT AGENCY, THE ARMED FORCES OF THE UNITED STATES, OR THE
NATIONAL GUARD.~~

~~7.7-103.~~

~~THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX RATE IS
11%.~~

~~SUBTITLE 2. RETURNS.~~

~~7.7-201.~~

~~(A) A FEDERALLY LICENSED FIREARMS DEALER SHALL COMPLETE, UNDER
OATH, AND FILE WITH THE COMPTROLLER A FIREARM, FIREARM ACCESSORY, AND
AMMUNITION EXCISE TAX RETURN;~~

~~(1) ON OR BEFORE THE 25TH DAY OF THE MONTH THAT FOLLOWS THE
MONTH IN WHICH THE PERSON SELLS ANY FIREARMS, FIREARM ACCESSORIES, OR
AMMUNITION WITHIN THE BOUNDARIES OF THE STATE; AND~~

~~(2) IF THE COMPTROLLER SO SPECIFIES, BY REGULATION, ON OTHER DATES FOR EACH MONTH IN WHICH THE LICENSEE DOES NOT SELL ANY FIREARMS, FIREARM ACCESSORIES, OR AMMUNITION IN THE STATE.~~

~~(B) A PERSON REQUIRED TO FILE A RETURN UNDER THIS SECTION SHALL FILE WITH THE RETURN AN ATTACHMENT THAT STATES ANY INFORMATION THAT THE COMPTROLLER REQUIRES TO DETERMINE THE GROSS RECEIPTS DERIVED FROM THE SALES OF FIREARMS, FIREARM ACCESSORIES, AND AMMUNITION IN THE STATE.~~

~~7.7-202.~~

~~A PERSON REQUIRED TO FILE A RETURN UNDER § 7.7-201 OF THIS SUBTITLE SHALL MAINTAIN RECORDS OF THE FIREARMS, FIREARMS ACCESSORIES, AND AMMUNITION SOLD IN THE STATE AND THE BASIS FOR THE CALCULATION OF THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX OWED.~~

~~SUBTITLE 3. TAX PAYMENT.~~

~~7.7-301.~~

~~(A) EACH PERSON REQUIRED TO FILE A RETURN UNDER § 7.7-201 OF THIS TITLE SHALL PAY THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX IN THE MANNER THAT THE COMPTROLLER REQUIRES, WITH THE RETURN THAT COVERS THE PERIOD IN WHICH THE PERSON SOLD FIREARMS, FIREARM ACCESSORIES, OR AMMUNITION IN THE STATE.~~

~~(B) IF A CORPORATION, OTHER THAN A NONSTOCK, NONPROFIT CORPORATION, IS REQUIRED TO PAY THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX, PERSONAL LIABILITY FOR THE TAX AND INTEREST AND PENALTIES ON THE TAX EXTENDS TO ANY OFFICER OF THE CORPORATION WHO EXERCISES DIRECT CONTROL OVER ITS FISCAL MANAGEMENT.~~

~~(C) IF A LIMITED LIABILITY COMPANY, OR LIMITED LIABILITY PARTNERSHIP, INCLUDING A LIMITED PARTNERSHIP REGISTERED AS A LIMITED LIABILITY LIMITED PARTNERSHIP, IS REQUIRED TO PAY THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX, PERSONAL LIABILITY FOR THE TAX AND INTEREST AND PENALTIES ON THE TAX EXTENDS TO ANY PERSON WHO EXERCISES DIRECT CONTROL OVER THE FISCAL MANAGEMENT OF THE LIMITED LIABILITY COMPANY OR LIMITED LIABILITY PARTNERSHIP.~~

~~13-201.~~

~~In this subtitle, "tax information" means:~~

~~(3) any information contained in:~~

~~(xvi) a tobacco tax return; [or]~~

~~(xvii) a transportation services assessment return; OR~~

~~(XVIII) A FIREARM, FIREARM ACCESSORY, AND AMMUNITION~~

~~EXCISE TAX RETURN.~~

~~13-508.~~

~~(a) Within 30 days after the date on which a notice of assessment of the admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX, income tax, motor carrier tax, motor fuel tax, public service company franchise tax, financial institution franchise tax, sales and use tax, or tobacco tax is mailed, a person or governmental unit against which the assessment is made may submit to the tax collector:~~

~~(1) an application for revision of the assessment; or~~

~~(2) except for the public service company franchise tax, if the assessment is paid, a claim for refund.~~

~~(b) If a person or governmental unit fails to submit an application for revision or claim for refund within the time allowed in subsection (a) of this section, the assessment becomes final.~~

~~(c) The Comptroller or an employee of the Comptroller's office expressly designated by the Comptroller promptly:~~

~~(1) (i) shall hold an informal hearing on a person's or governmental unit's admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX, income tax, motor carrier tax, motor fuel tax, sales and use tax, or tobacco tax application for revision or claim for refund under subsection (a) of this section; and~~

~~(ii) after the hearing:~~

~~1. shall act on the application for revision; and~~

~~2. may assess any additional tax, penalty, and interest due;~~

~~and~~

~~(2) shall mail to the person or governmental unit a notice of final determination.~~

~~13-500.~~

~~(a) Notwithstanding a person's failure to file a timely application for revision or claim for refund of an assessment of the admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX, income tax, motor carrier tax, motor fuel tax, sales and use tax, or tobacco tax under § 13-508(a) of this subtitle, the Comptroller or the Comptroller's designee may issue an order decreasing or abating an assessment to correct an erroneous assessment.~~

~~(b) If action is taken under subsection (a) of this section, the order shall state clearly the reasons for decreasing or abating the assessment.~~

~~(c) Any order issued by the Comptroller under subsection (a) of this section shall be final and not subject to appeal.~~

~~(d) The Comptroller's refusal to enter an order under subsection (a) of this section shall be final and not subject to appeal.~~

~~13-825.~~

~~(J) THE COMPTROLLER MAY REQUIRE A PERSON SUBJECT TO THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX TO POST SECURITY FOR THE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX IN THE AMOUNT THAT THE COMPTROLLER DETERMINES.~~

~~13-1001.~~

~~(H) A PERSON WHO IS REQUIRED TO FILE A FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX RETURN AND WHO WILLFULLY FAILS TO FILE THE RETURN AS REQUIRED UNDER TITLE 7.7 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.~~

~~13-1002.~~

~~(a) A person who willfully files a false alcoholic beverage tax return OR A FALSE FIREARM, FIREARM ACCESSORY, AND AMMUNITION EXCISE TAX RETURN is guilty of perjury and, on conviction, is subject to the penalty for perjury.~~

~~(b) A person, including an officer of a corporation, who willfully files a false digital advertising gross revenues tax return, a false financial institution franchise tax return, a false public service company franchise tax return, or a false income tax return with the~~

1 ~~intent to evade the payment of tax due under this article is guilty of perjury and, on~~
2 ~~conviction, is subject to the penalty for perjury.~~

3 ~~(e) Subsections (a) and (b) of this section apply to the alcoholic beverage, digital~~
4 ~~advertising gross revenues, FIREARM, FIREARM ACCESSORY, AND AMMUNITION~~
5 ~~EXCISE, financial institution franchise, public service company franchise, and income~~
6 ~~taxes.~~

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
8 1, 2025.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.