

GUN VIOLENCE TAX

FAQ

What is the purpose of the gun violence tax?

The gun violence tax is designed to mitigate some of the public health impacts caused by gun violence in Seattle. The revenue proceeds from the tax will be dedicated to gun violence prevention programs and research in order to improve gun safety in our neighborhoods.

How much will the gun violence tax be?

The tax will be \$25 for every firearm sold and \$0.05 for every round of ammunition sold.

How much revenue will the gun violence tax raise?

It is difficult to predict the total dollars this tax will raise because it is a new tax. However, the City's tax authorities broadly estimate that the gun violence tax will raise between \$300,000 and \$500,000 annually.

Why dedicate the funding to gun violence prevention programs and research?

Like many public health epidemics, research and prevention are critical to reducing the harm inflicted by gun violence. Due to successful efforts by the gun lobby, funding for research into the causes of gun violence has been blocked at the federal level since 1996.

In 2013, Seattle became the [first city](#) in the nation to conduct basic research on gun safety. The City Council-funded research led to a [report](#) from Harborview Medical Center's Injury Prevention and Research Center that established that "gun violence begets gun violence." The research found that individuals hospitalized for a firearm injury were 30 times more likely to be re-hospitalized for another firearm injury than people admitted to the hospital for non-injury reasons.

The data led The Harborview Injury Prevention and Research Center to develop a hospital-based intervention program for gun violence

victims, an evidence-based approach that has shown promising results in [other cities](#). This program will be rigorously evaluated and may reduce costs in the long-term, but still needs funding to get started. In the mid-1990s, Harborview pioneered a similar pilot approach for alcohol interventions in a trauma center and, for those served by the intervention, reduced injuries requiring hospital admission by nearly 50%.

How is gun violence a public health issue?

In 2013, Public Health Seattle & King County published a [report](#) detailing the effects of gun violence in King County. Between 2006 and 2010, there were on average 131 firearms deaths a year in King County, two-thirds of which were suicide. Another 536 individuals required hospitalization for nonfatal firearm injuries during this five year period. Public Health estimated the total economic costs of firearm deaths and injuries in the County to average \$181 million per year from 2009-2013.

\$17
MILLION

Direct Medical Costs from Gunshot Wounds in 2014

\$12
MILLION

Taxpayers covered over 70% of these costs

Last year, the direct medical costs of treating 253 gun shot wound victims at Harborview Medical Center, our regional trauma center, reached more than \$17 million. Taxpayer funds paid more than \$12 million of this amount.

Does the gun violence tax place an unfair burden on lawful gun dealers and owners?

No. It is perfectly reasonable to expect industries that produce and distribute products with broad public health impacts to help mitigate those impacts. The gun violence tax revenue will lead to programs that reduce the enormous cost burden placed on the general public by gun violence. Washington State levies other taxes that similarly raise revenue for programs that mitigate public health impacts, like current taxes on the sale of cigarettes, alcohol, or wood-burning stoves. Nearly all purchasers of firearms do not intend to inflict violence on another person, but purposeful and unintentional gun violence is a persistent problem in our neighborhoods nevertheless. Roughly a quarter of gun shot wound victims treated at Harborview in 2014 were victims of unintentional incidents.

The firearms industry is healthy and robust in this country. In the five year period from 2008 to 2012, the number of firearms imported into the U.S. or produced in and not exported out of the U.S. increased 91%, from 6,876,842 to 13,135,646. (2012 is the latest year with complete data available from the federal government.)

Under what authority can the City levy the gun violence tax?

Under Business and Occupation Tax provisions, the City has the authority to tax sellers of a good by volume of the goods sold. The City has not previously exercised this authority.

Does state law prohibit local governments from adopting laws related to firearms?

RCW [9.41.290](#) puts forward limitations on regulations imposed by local governments, but taxation and regulation are viewed legally as distinct functions.

The federal constitution says that the right to bear arms shall not be infringed and the Washington constitution says that the right to bear arms shall not be impaired. Aren't you impairing or infringing upon our right to bear

arms by taxing that right?

We are not taxing gun owners; we are taxing gun sellers and it is their decision whether or not to pass along all or some of the tax to the buyer. And in light of the success of the firearms industry today, a \$25 per firearm tax is not going to affect the sales of firearms. The federal government, other cities, other states, and at least one county impose taxes on firearms without infringing upon or impairing their residents' constitutional rights.

Why levy a gun violence tax when the federal government already imposes a sales tax for firearms?

Most of the societal costs of gun violence are borne at the local level; it is in the City's interest to fund locally-focused research and prevention programs to promote gun safety in Seattle.

Who will pay the gun violence tax?

The tax is imposed on and paid by retailers based on the volume of firearms and ammunition sold in their stores.

When will the gun violence tax take effect?

The City will begin collecting the gun violence tax in 2016.

Are there deductions or exemptions for the gun violence tax?

Sales of antique firearms, sales that the retailer delivers to buyers outside of Washington State, and sales to government agencies may be deducted from the tax. Individuals who sell no more than one firearm within the City per quarter are exempted from the firearms tax; individuals who sell fewer than 50 rounds of ammunition within the City per quarter are exempted from the ammunition tax.

I am a licensed firearms dealer and facilitate sales transactions between two other private parties, as required by the new universal background check law. Am I required to pay the tax for these sales?

No, the legislation exempts the facilitating third party in this circumstance, but the seller may have to pay gun violence tax.

What sort of records will retailers have to keep and report to the City?

The gun violence tax will align with existing Business and Occupation Tax procedures and additional administrative filings for taxpayers will be minimal.

How many licensed gun dealers are there in Seattle?

As of June 2015, there are 22 individuals or businesses with a Federal Firearms License in the City of Seattle.

What types of guns does the gun violence tax apply to?

The legislation has the following definition for firearms subject to the tax: "'Firearm' means a weapon or device from which a projectile or projectiles may be fired by an explosive such as gunpowder."

The legislation includes a deduction for the sale of antique firearms, which are defined as follows: "'Antique firearm' means a firearm or replica of a firearm not designed or redesigned for using rim fire or conventional center fire ignition with fixed ammunition and manufactured in or before 1898, including any matchlock, flintlock, percussion cap, or similar type of ignition system and also any firearm using fixed ammunition manufactured in or before 1898, for which ammunition is no longer manufactured in the United States and is not readily available in the ordinary channels of commercial trade."

Both of these definitions are taken from existing State code.

Why propose the gun violence tax now?

The City of Seattle has consistently explored ways to improve gun safety within the city without running afoul of Washington State's gun preemption law. This measure is just the latest local effort to improve gun safety, but will not be the last.

Statewide public opinion is way ahead of state lawmakers when it comes to favoring common sense gun safety measures. In 2013,

local elected officials from around the state [urged](#) Governor Inslee to adopt the National Violent Death Reporting System standards, a critical tool in providing basic information about gun violence. The State has since joined this national system. The Seattle City Council also funded basic research on gun safety, which has led to the development of an innovative prevention program. The City of Seattle has also previously attempted to restrict firearms from public places where children gather, but those restrictions were struck down in court as violating the State preemption law. Although this tax measure itself does not affect a person's use and possession of firearms, it will raise revenue that will be dedicated to gun violence prevention programs and research in order to improve gun safety in our neighborhoods.

Endnotes

1. Source: 2014 Annual Statistical Update of Firearms Commerce in the United States, compiled by the US Department of Justice Bureau of Alcohol, Tobacco, Firearms and Explosives.