



SUBSTITUTE
ORDINANCE NO. 28624

1 BY REQUEST OF COUNCIL MEMBER BLOCKER

2 AN ORDINANCE relating to the tax code; imposing a tax on engaging in the
3 business of making retail sales of firearms and ammunition; amending
4 Subtitle 6A of the Tacoma Municipal Code by adding thereto a new
5 Chapter 6A.120, to be known as "Firearms and Ammunition Tax"; and
6 establishing an effective date.

7 WHEREAS, in 2017, 39,773 people died from gun-related injuries in the
8 United States, and

9 WHEREAS three quarters of all murders and approximately half of all
10 suicides in the United States in 2017 involved a firearm, and

11 WHEREAS, of the 22 homicides that have occurred in Tacoma in 2019,
12 19 involved firearms, and

13 WHEREAS, from 2014 to 2018, there has been an increase of 37 percent
14 in the number of criminal offenses in Tacoma involving firearms, and

15 WHEREAS, every year, 600 American women are shot to death by
16 intimate partners, and

17 WHEREAS, of all women shot to death by others in the United States, half
18 were shot by their intimate partners, and

19 WHEREAS basic research and prevention programs can reduce long-term
20 costs and save lives, but often need funding to get started, and

21 WHEREAS, due to successful efforts by the gun lobbyists, funding for
22 research into the causes of gun violence has been blocked at the federal level
23 since 1996, and
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1 WHEREAS the creation of a revenue source through a tax on the sale of
2 firearms and ammunition would provide public benefits for residents of Tacoma
3 related to gun violence by providing a portion of the funds needed for programs
4 that promote public safety, prevent gun violence, and address, in part, the cost of
5 gun violence in the City, and

6 WHEREAS the revenue generated from this tax will be used to offset a
7 portion of the impact and cost that gun violence has on our community by being
8 directed toward programs that promote public safety, prevent gun violence, target
9 youth and young adult violence prevention, and other programs intended to
10 reduce violence and promote community healing, and

11 WHEREAS the proposed tax would be based on an ordinance passed in
12 the City of Seattle, which has been upheld by the Washington State Supreme
13 Court, and constitutes a tax of \$25.00 per firearm sold at retail; \$0.02 per round of
14 ammunition .22 caliber or less; and \$0.05 per round of other ammunition sold at
15 retail, and

16 WHEREAS, further, the City Council is directing the City Manager, within
17 75 calendar days of the date of this ordinance, to bring recommendations to the
18 City Council that:

19 (1) assist and empower our local communities faced with gun violence,
20 potentially in partnership with other agencies and entities, to help them heal from
21 the damage caused by gun violence in our community, and to develop strategies
22 together to further reduce youth and young adult gun violence;
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1 (2) make recommendations for programming with youth and young adults,
2 ages 18-30, to reduce gun violence with concepts such as community court or
3 restorative justice and gang prevention and gang violence reduction for individuals
4 not in a felony situation, after consultation with partners, and

5 (3) any other recommendations to reduce gun violence in our community,
6 including state and federal legislative priorities and other measures to be led
7 locally to improve gun safety and ensure that guns do not get into the wrong
8 hands, and

9 WHEREAS the City wishes to conduct a review of this Ordinance and any
10 effect on the business community and local business and occupation tax revenue,
11 and on the programs the tax revenue is used to support, to determine whether the
12 City Council should consider repealing the tax, and

13
14 WHEREAS this proposed tax, if adopted, would go into effect January 1,
15 2020; Now, Therefore,

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17 BE IT ORDAINED BY THE CITY OF TACOMA:

18 Section 1. That the City finds and declares that gun violence directly
19 affects the City and its residents. Therefore, the City intends to exercise its taxing
20 authority, as granted by the Washington State Constitution, as authorized by the
21 Washington State Legislature, and as affirmed by the Washington State Supreme
22 Court in *Watson et al v. City of Seattle*, 189 Wn.2d 149 (2017), to raise general
23 revenue for the City and to use that revenue to provide broad-based public
24 benefits for the residents of Tacoma related to gun violence by funding programs
25 that promote public safety, prevent gun violence, target youth and young adult
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1 violence prevention, and other programs intended to reduce violence and promote
2 community healing and address, in part, the cost of gun violence in the City.

3 Section 2. That Subtitle 6A of the Tacoma Municipal Code is hereby
4 amended by the addition thereof of a new Chapter 6A.120, to be known and
5 designated as "Firearms and Ammunition Tax," to read as set forth in the attached
6 Exhibit "A."

7 Section 3. That the taxes authorized in Section 2 of this ordinance shall
8 become effective January 1, 2020.

9 Section 4. That the City Manager is hereby directed, within 75 calendar
10 days of the date of this ordinance, to bring recommendations to the City Council
11 that:

12 (1) assist and empower our local communities faced with gun violence,
13 potentially in partnership with other agencies and entities, to help them heal from
14 the damage caused by gun violence in our community, and to develop strategies
15 together to further reduce youth and young adult gun violence;
16

17 (2) make recommendations for programming with youth and young adults,
18 ages 18-30, to reduce gun violence with concepts such as community court or
19 restorative justice and gang prevention and gang violence reduction for individuals
20 not in a felony situation, after consultation with partners; and
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22 (3) make any other recommendations to reduce gun violence in our
23 community, including state and federal legislative priorities and other measures to
24 be led locally to improve gun safety and ensure that guns do not get into the
25 wrong hands.
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Section 5. That the City Manager is hereby directed to conduct a review within six months of the effective date of this Ordinance, and annually thereafter, of the impacts of the firearms and ammunitions tax. The annual reviews will include analysis of:

(1) The amount of funding generated by the tax.

(2) Any changes in business and occupations tax revenue received from firearms and ammunitions retailers within Tacoma city limits.

(3) Any factual information as to firearms and ammunitions retail businesses located within City limits that have closed after the effective date of the Ordinance.

(4) A list of programs, projects, initiatives, or other efforts funded in part or wholly funded by revenue generated from the tax.

(5) The number of firearm-involved criminal offenses in Tacoma that occurred during the preceding 12-month period.

Section 6. The City Manager is hereby directed to report the review results to the City Council. Upon receipt of each review, the City Council may undertake a policy discussion to determine whether to repeal the firearms and ammunitions



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tax, if there is sufficient evidence to conclude that any negative impacts of the tax are not adequately mitigated by programs funded through revenues generated by the tax.

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney



EXHIBIT "A"

**TITLE 6
TAX AND LICENSE CODE**

Chapters:

SUBTITLE 6A TAX CODE

- Chapter 6A.10 General Tax Provisions
- Chapter 6A.20 Admission Tax
- Chapter 6A.30 Business and Occupation Tax
- Chapter 6A.40 Communications Tax
- Chapter 6A.50 Electricity Business and Solid Waste Collection
- Chapter 6A.60 Gambling Tax
- Chapter 6A.70 Local Option Taxes
- Chapter 6A.80 Special Excise Tax
- Chapter 6A.90 Natural or Manufactured Gas Tax
- Chapter 6A.100 Utilities Gross Earnings Tax – Public Utilities
- Chapter 6A.110 Property Tax Exemptions for Multi-Family Housing
- Chapter 6A.120 Firearms and Ammunition Tax

* * *

Chapter 6A.120

FIREARMS AND AMMUNITION TAX

Sections:

- 6A.120.010 Definitions.
- 6A.120.020 Persons subject to tax – rates.
- 6A.120.030 Deductions.
- 6A.120.040 Exemptions.

6A.120.010 Definitions.

The following definitions shall apply throughout this chapter:

“Ammunition” means any projectiles with their fuses, propelling charges, or primers designed to be fired from firearms. Ammunition shall include any shotgun shell and any rifle, pistol, or revolver cartridge.

“Round of ammunition” means a single unit of ammunition.

“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.



1 “Family or household member” means “family” or “household member” as used in
2 RCW 10.99.020.

3 “Firearm” means a weapon from which a projectile or projectiles may be fired by an explosive
4 such as gunpowder.

5 “Licensed dealer” means a person who is federally licensed under 18 U.S.C. 923(a).

6 **6A.120.020 Persons subject to tax – rates.**

7 A. There is imposed a tax on every person engaging within the City in the business of making
8 retail sales of firearms or ammunition. The amount of the tax due shall be equal to the quantity of
9 firearms sold at retail and the quantity of ammunition sold at retail multiplied by the applicable
10 tax rates that are stated in Section 6A.120.020.B.

11 B. The tax rate shall be \$25 per firearm sold at retail, \$.02 per round of ammunition that contains
12 a single projectile that measures .22 caliber or less sold at retail, and \$.05 per round of
13 ammunition for all other ammunition sold at retail.

14 **6A.120.030 Deductions.**

15 A. In computing the tax, the taxpayer may deduct from the measure of the tax in this chapter all
16 firearms or ammunition:

17 1. That the taxpayer delivers to the buyer or buyer’s representative at a location outside the state
18 of Washington.

19 2. That the taxpayer sells to an office, division, or agency of the United States, or the state of
20 Washington or any of its municipal corporations.

21 B. In computing the tax, the taxpayer may deduct from the measure of the tax all sales of antique
22 firearms.

23 **6A.120.040 Exemptions.**

24 A. A person who sells no more than one firearm within the City in any quarterly reporting period
25 is exempt from the tax in this chapter for that period.

26 B. A person who sells fewer than 50 rounds of ammunition within the City in any quarterly
reporting period is exempt from the tax in this chapter for that period.

C. A licensed dealer is exempt from the tax for retail sales of firearms in which the licensed
dealer’s only role is to facilitate sales of firearms between two unlicensed persons by conducting
background checks under chapter 9.41 RCW.