
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2228 Session of
2008

INTRODUCED BY MYERS, M. O'BRIEN, McGEEHAN, THOMAS, PARKER,
JOSEPHS, FRANKEL, KENNEY, YOUNGBLOOD, W. KELLER, MELIO,
WATERS, WILLIAMS, WHEATLEY, KIRKLAND, JAMES, BLACKWELL, CRUZ,
ROEBUCK AND OLIVER, FEBRUARY 5, 2008

REFERRED TO COMMITTEE ON JUDICIARY, FEBRUARY 5, 2008

AN ACT

1 Providing for encoded ammunition; imposing duties on
2 manufacturers, sellers and owners of ammunition; providing
3 for the powers and duties of the Commissioner of the
4 Pennsylvania State Police and the Secretary of Revenue;
5 establishing the encoded ammunition database and the Encoded
6 Ammunition Database Fund; imposing a tax; and imposing
7 penalties.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 CHAPTER 1

11 PRELIMINARY PROVISIONS

12 Section 101. Short title.

13 This act shall be known and may be cited as the Encoded
14 Ammunition Act.

15 Section 102. Definitions.

16 The following words and phrases when used in this act shall
17 have the meanings given to them in this section unless the
18 context clearly indicates otherwise:

19 "Commissioner." The Commissioner of Pennsylvania State

1 Police.

2 "Encoded ammunition." Ammunition that is encoded by a
3 manufacturer under section 301.

4 "Encoded ammunition database" or "database." The encoded
5 ammunition database established under section 303.

6 "Encoded ammunition database tax" or "tax." The encoded
7 ammunition database tax established under Chapter 5.

8 "Manufacturer." A person who possesses a Federal license to
9 engage in the business of manufacturing ammunition for sale or
10 distribution.

11 "Regulated firearm." A firearm as defined in 18 Pa.C.S. §
12 6102 (relating to definitions).

13 "Seller." A seller of encoded ammunition in this
14 Commonwealth.

15 CHAPTER 3

16 ENCODED AMMUNITION

17 Section 301. Duty of manufacturers to encode ammunition.

18 (a) General rule.--A manufacturer shall encode ammunition
19 provided for retail sale for regulated firearms in a manner that
20 the commissioner establishes, so that:

21 (1) The base of the bullet and the inside of the
22 cartridge casings of each round in a box of ammunition are
23 encoded with the same serial number.

24 (2) Each serial number is encoded in such a manner that
25 it is highly likely to permit identification after ammunition
26 discharge and bullet impact.

27 (3) The outside of each box of ammunition is labeled
28 with the name of the manufacturer and the same serial number
29 used on the cartridge casings and bases of bullets contained
30 in the box.

1 (b) Labeling per box.--Ammunition contained in one
2 ammunition box may not be labeled with the same serial number as
3 the ammunition contained in any other ammunition box from the
4 same manufacturer.

5 Section 302. Duty of owner to dispose of ammunition.

6 On or before January 1, 2010, an owner of ammunition for use
7 in a regulated firearm that is not encoded by the manufacturer
8 in accordance with section 301 shall dispose of the ammunition.

9 Section 303. Encoded ammunition database.

10 (a) Duty of commissioner to establish.--One year after the
11 effective date of this section, the commissioner shall establish
12 and maintain an encoded ammunition database.

13 (b) Duty of manufacturers to provide information.--A
14 manufacturer that does business in this Commonwealth shall
15 provide the commissioner for inclusion in the database:

16 (1) The name and address of the manufacturer.

17 (2) The serial numbers of the ammunition offered for
18 sale for regulated firearms in this Commonwealth.

19 (3) Other information that the commissioner considers
20 necessary.

21 (c) Duty of seller to provide information.--A seller shall
22 provide the commissioner for inclusion in the database:

23 (1) The date of each ammunition purchase.

24 (2) The name and date of birth of each purchaser of
25 ammunition.

26 (3) The driver's license number of the purchaser or
27 other number issued to the purchaser by the Federal or State
28 government.

29 (4) The serial numbers of all ammunition for regulated
30 firearms bought by the purchaser.

1 (5) Any other information that the commissioner
2 considers necessary.

3 Section 304. Seller recordkeeping requirement.

4 A seller shall maintain copies of all records submitted to
5 the commissioner under section 303 for at least three years
6 after the date of sale.

7 Section 305. Funding for database.

8 The encoded ammunition database shall be funded by the
9 encoded ammunition database tax.

10 Section 306. Penalties.

11 (a) Sellers and others who destroy encoding.--

12 (1) A seller that violates this chapter commits a
13 misdemeanor of the third degree.

14 (2) A person who willfully destroys or otherwise renders
15 unreadable the information encoded on ammunition required
16 under this act commits a misdemeanor of the third degree.

17 (b) Manufacturers.--A manufacturer that violates this act is
18 subject to a civil fine to be imposed by the commissioner not to
19 exceed:

20 (1) \$1,000 for a first violation.

21 (2) \$5,000 for a second violation.

22 (3) \$10,000 for a third or subsequent violation.

23 CHAPTER 5

24 ENCODED AMMUNITION TAX

25 Section 501. Imposition of tax.

26 (a) General rule.--Except as otherwise provided under
27 subsection (b) and subject to the provisions of subsection (c),
28 in addition to any other tax imposed under law, a tax of 5¢ per
29 round of encoded ammunition is imposed on the sale at retail or
30 use of encoded ammunition in this Commonwealth.

1 (b) Exception.--Subsection (a) shall not apply to a sale of
2 encoded ammunition to a police force or other agency of the
3 United States, any state or a political subdivision of any
4 state.

5 (c) Retention of collection fee.--A person who timely files
6 a tax return is allowed, for the expense of collecting and
7 paying the tax, a credit equal to 0.5% of the gross amount of
8 the tax that the person is required to pay to the Commonwealth
9 under this chapter.

10 Section 502. Presumption and burden of proof.

11 (a) General rule.--A rebuttable presumption exists that a
12 sale of encoded ammunition in this Commonwealth is subject to
13 the tax.

14 (b) Person who has burden of proof.--The person required to
15 pay the tax has the burden of proving that a sale of encoded
16 ammunition in this Commonwealth is not subject to the tax.

17 Section 503. Collection and deposit of tax.

18 (a) Duties of Secretary of Revenue.--The Secretary of
19 Revenue of the Commonwealth shall collect the tax in the same
20 manner as the tax imposed under Article III of the act of March
21 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, and
22 shall deposit the tax into the fund established under subsection
23 (b).

24 (b) Encoded Ammunition Database Fund.--The Encoded
25 Ammunition Database Fund is hereby established in the State
26 Treasury. The moneys of the fund shall be used only to pay for
27 the expense of implementing and administering the database.

28 Section 504. Tax returns to be filed.

29 (a) Duty of purchaser.--

30 (1) A purchaser who fails to pay to the seller on a

1 purchase or use subject to the tax as required under this
2 chapter shall complete and file with the Secretary of Revenue
3 an encoded ammunition database tax return on or before the
4 21st day of the month that follows the month in which the
5 purchaser makes that purchase or use.

6 (2) A return filed by a purchaser under this subsection
7 shall state separately, for encoded ammunition, for the
8 period the return covers, the number of rounds of the encoded
9 ammunition subject to the tax and the tax due.

10 (b) Duty of seller.--

11 (1) Each seller shall complete and file with the
12 Secretary of Revenue an ammunition database tax return on or
13 before the 21st day of the month that follows the month in
14 which the seller makes a retail sale for use of encoded
15 ammunition.

16 (2) A return filed by a seller under this subsection
17 shall state separately, for encoded ammunition, for the
18 period the return covers, the number of rounds of the encoded
19 ammunition sold by the dealer and the tax due.

20 CHAPTER 7

21 MISCELLANEOUS PROVISIONS

22 Section 701. Effective date.

23 This act shall take effect in 60 days.