

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2602 Session of  
2012

INTRODUCED BY JAMES, THOMAS, PARKER, M. O'BRIEN AND WILLIAMS,  
SEPTEMBER 5, 2012

REFERRED TO COMMITTEE ON JUDICIARY, SEPTEMBER 5, 2012

AN ACT

1 Amending Title 18 (Crimes and Offenses) of the Pennsylvania  
2 Consolidated Statutes, in firearms and other dangerous  
3 articles, providing for encoded ammunition; imposing an  
4 encoded ammunition tax; and establishing the Encoded  
5 Ammunition Database Fund.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby enacts as follows:

8 Section 1. Title 18 of the Pennsylvania Consolidated  
9 Statutes is amended by adding sections to read:

10 § 6128. Encoded ammunition.

11 (a) Manufacturers.--

12 (1) A manufacturer shall encode ammunition provided for  
13 retail sale for regulated firearms in a manner that the  
14 commissioner establishes, so that all of the following are  
15 accomplished:

16 (i) The base of the bullet and the inside of the  
17 cartridge casings of each round in a box of ammunition  
18 are encoded with the same serial number.

19 (ii) Each serial number is encoded in such a manner

1 that it is highly likely to permit identification after  
2 ammunition discharge and bullet impact.

3 (iii) The outside of each box of ammunition is  
4 labeled with the name of the manufacturer and the same  
5 serial number used on the cartridge casings and bases of  
6 bullets contained in the box.

7 (2) Ammunition contained in one ammunition box may not  
8 be labeled with the same serial number as the ammunition  
9 contained in any other ammunition box from the same  
10 manufacturer.

11 (b) Duty of owner to dispose of ammunition.--By January 1,  
12 2014, an owner of ammunition for use in a regulated firearm  
13 which is not encoded by the manufacturer in accordance with  
14 subsection (a) shall dispose of the ammunition.

15 (c) Encoded ammunition database.--

16 (1) One year after the effective date of this section,  
17 the commissioner shall establish and maintain an encoded  
18 ammunition database.

19 (2) A manufacturer that does business in this  
20 Commonwealth shall provide the commissioner for inclusion in  
21 the database all of the following:

22 (i) Name and address of the manufacturer.

23 (ii) Serial numbers of the ammunition offered for  
24 sale for regulated firearms in this Commonwealth.

25 (iii) Other information the commissioner considers  
26 necessary.

27 (3) A seller shall provide the commissioner for  
28 inclusion in the database all of the following information:

29 (i) Date of each ammunition purchase.

30 (ii) Name and date of birth of each purchaser of

ammunition.

(iii) Driver's license number of the purchaser or other number issued to the purchaser by the Federal or State government.

(iv) Serial numbers of all ammunition for regulated firearms bought by the purchaser.

(v) Other information the commissioner considers necessary.

(d) Seller recordkeeping requirement.--A seller shall maintain copies of all records submitted to the commissioner under subsection (c) for at least three years after the date of sale.

(e) Criminal penalties.--

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

(2) An individual who intentionally destroys or otherwise renders unreadable the information encoded on ammunition required under this section commits a misdemeanor of the third degree.

(f) Administrative penalties.--

(1) A manufacturer that violates this section is subject to an administrative penalty to be imposed by the commissioner not to exceed:

(i) \$1,000 for a first violation;

(ii) \$5,000 for a second violation; and

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

(2) This subsection is subject to 2 Pa.C.S. Chs. 5 Subch. A (relating to practice and procedure of Commonwealth agencies) and 7 Subch. A (relating to judicial review of Commonwealth agency action).

1 § 6129. Encoded ammunition tax.

2 (a) Imposition.--Except as otherwise provided under  
3 subsection (b) and subject to the provisions of subsection (c),  
4 in addition to any other tax imposed under law, a tax of 5¢ per  
5 round of encoded ammunition is imposed on the sale at retail or  
6 use of encoded ammunition in this Commonwealth.

7 (b) Exception.--Subsection (a) shall not apply to a sale of  
8 encoded ammunition to a police force or other agency of the  
9 United States, any state or a political subdivision of any  
10 state.

11 (c) Retention of collection fee.--A person who timely files  
12 a tax return is allowed, for the expense of collecting and  
13 paying the tax, a credit equal to 0.5% of the gross amount of  
14 the tax that the person is required to pay to the Commonwealth  
15 under this section.

16 (d) Presumption and burden of proof.--

17 (1) A rebuttable presumption exists that a sale of  
18 encoded ammunition in this Commonwealth is subject to the  
19 tax.

20 (2) The person required to pay the tax has the burden of  
21 proving that a sale of encoded ammunition in this  
22 Commonwealth is not subject to the tax.

23 (e) Collection and deposit of tax.--

24 (1) The Secretary of Revenue of the Commonwealth shall  
25 collect the tax in the same manner as the tax imposed under  
26 Article III of the act of March 4, 1971 (P.L.6, No.2), known  
27 as the Tax Reform Code of 1971, and shall deposit the tax  
28 into the fund established under paragraph (2).

29 (2) The Encoded Ammunition Database Fund is hereby  
30 established in the State Treasury. The moneys of the fund

1 shall be used only to pay for the expense of implementing and  
2 administering the database.

3 (f) Tax returns to be filed.--

4 (1) (i) A purchaser who fails to pay to the seller on a  
5 purchase or use subject to the tax as required under this  
6 section shall complete and file with the Secretary of  
7 Revenue an encoded ammunition database tax return on or  
8 before the 21st day of the month that follows the month  
9 in which the purchaser makes that purchase or use.

10 (ii) A return filed by a purchaser under this  
11 paragraph shall state separately, for encoded ammunition,  
12 for the period the return covers, the number of rounds of  
13 the encoded ammunition subject to the tax and the tax  
14 due.

15 (2) (i) Each seller shall complete and file with the  
16 Secretary of Revenue an ammunition database tax return on  
17 or before the 21st day of the month that follows the  
18 month in which the seller makes a retail sale for use of  
19 encoded ammunition.

20 (ii) A return filed by a seller under this paragraph  
21 shall state separately, for encoded ammunition, for the  
22 period the return covers, the number of rounds of the  
23 encoded ammunition sold by the dealer and the tax due.

24 Section 2. This act shall take effect in 60 days.