

Gun Business Tax Opposition and Legal Challenges

New York State Rifle & Pistol Association, Inc. v. Bruen was decided in 2022. The landmark U.S. Supreme Court case set a precedent that gun regulations must be consistent with the nation's historical tradition of firearm regulation, changing the course of firearms regulation. The Bruen decision inspired a wave of lawsuits against gun restrictions, and federal courts have ruled on over 2,000 such challenges.

By requiring a historical basis for firearm regulation, Bruen has changed the landscape for gun rights. Though many lawsuits have been filed with *Bruen* as their basis, excise taxes have largely stood up to the legal test. Analyzing litigation against excise taxes can help strengthen future policy proposals.

PREVIOUSLY DECIDED

Cook County, Illinois

- Struck down by IL Supreme Court
- County modified tax language to specify allocation to gun violence prevention resources
- Despite the change, a Cook County judge said the IL Supreme Court's ruling still stands
- A spokesperson from Cook County said the tax remains enforceable and the county is continuing collection of the tax
- Guns Save Lives, who brought the original suit, is looking to bring the issue to the Supreme Court



Seattle, Washington

- NRA and other anti-gun reform groups sued Seattle, arguing the tax violated a WA law prohibiting cities from regulating firearms
- WA Supreme Court upheld the tax, ruling that taxation is different from regulation



PENDING LITIGATION

California

- NRA and other anti-gun reform groups filed a lawsuit against Nicolas Maduros, Director of the CA Dept. of Tax and Fee Administration, claiming unconstitutionality under *Bruen*
- Maduros objected that the lawsuit was legally insufficient because the court lacked jurisdiction and plaintiffs lacked standing
- The plaintiffs withdrew their lawsuit to avoid losing on the procedural grounds
- Plaintiffs' lawyer CA setting the excise tax at 11%, made it difficult for plaintiffs to argue that it was clearly designed to discriminate against gun owners
- Plaintiffs plan on returning to court after exhausting other options



Colorado

- The day before the excise tax went into effect, the NRA and other anti-gun reform organizations sued to stop the tax
- Plaintiffs contend that the tax violates the Second Amendment, and is unconstitutional under *Bruen*
- The Colorado Department of Revenue requested that the lawsuit be thrown out

