



SPECIAL NOTICE

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1-800-400-7115

CRS
711

New Firearm, Firearm Precursor Part, and Ammunition Excise Tax Beginning July 1, 2024

Beginning July 1, 2024, licensed firearms dealers, firearms manufacturers, and ammunition vendors are required to register with the California Department of Tax and Fee Administration for a Firearm and Ammunition Excise Tax (FET) Certificate of Registration and pay an excise tax of 11 percent of the gross receipts from the retail sales (sales to consumers) in California of any firearm, firearm precursor part, or ammunition.¹

What you must do

Register with us for a FET Certificate of Registration through our [online services](#), which will be available in mid-June 2024. If you do not already have a username and password with us, go to our online services page at onlineservices.cdtfa.ca.gov and select *Sign Up Now*.

Report and pay the firearm and ammunition excise tax

You will be required to file quarterly firearm excise tax returns through our online services system and pay the excise tax due. Returns and payments are due the last day of the month following the reporting quarter.² Your first tax return will be due October 31, 2024, and covers the reporting period from July 1, 2024, through September 30, 2024.

Legislation information

[Assembly Bill 28 \(Stats. 2023, ch. 231\)](#) enacted the Firearms, Firearm Precursor Parts, and Ammunition Excise Tax and created the Gun Violence Prevention and School Safety Fund. The revenue received will be used to fund various gun violence prevention, education, research, response, and investigation programs.

For more information

If you have questions about the FET, please visit our online *Tax Guide for Sellers of Firearm and Ammunition Products* at www.cdtfa.ca.gov/industry/sellers-of-firearm-and-ammunition-products/ or call our Customer Service Center at 1-800-400-7115 (CRS:711), then select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

¹ Revenue and Taxation Code (R&TC) sections [36011](#) and [36035](#)

² R&TC sections [36032](#) and [36033](#)