updated: 4/1/2021

Wildlife Restoration Act

Tax on Firearms & Ammunition (11%)

Tax on Pistols, Revolvers, & Handguns (10%)

Tax on Bows*, Quivers, Broadheads, Arrows, and Points (11%)**
($0.53 per arrow shaft)

Revenue transferred or deposited to the Trust Fund

North American Wetlands Conservation Fund

Interest earned on Trust Fund
[16 U.S.C. 669b(b)]

Wildlife Restoration Trust Fund

* Tax applies to bows having a peak draw weight of 30lbs or more (IRS No. 44). Tax also applies on the sale of any part or accessory suitable for inclusion in or attached to a taxable bow and any quiver, broadhead, or point suitable for use with arrows.

** Tax applies to arrows measuring 18" or more in overall length; or arrows less than 18" in overall length but is suitable for use with a taxable bow (IRS No. 106).

Initial Deductions from the Trust Fund

WSFR Administrative Funds
($ based on prior year amount, adjusted to CPI)
Taken from total taxes
[16 U.S.C. 669c(a)]

Traditional Multistate Conservation Grant Program
($3 million)
Taken from total taxes
[16 U.S.C. 669h-2(a)(1)(A)]

R3 Multistate Conservation Grant Program
($5 million)
Taken from taxes on bows, quivers, broadheads, arrows, & points
[16 U.S.C. 669h-2(a)(1)(B)]

Enhanced Hunter Education and Safety Program
($8 million)
Taken from total taxes
[16 U.S.C. 669h-1(a)]

Basic Hunter Education and Safety Subprogram
½ of taxes collected on pistols, revolvers, handguns, bows, quivers, broadheads, arrows, & points
[16 U.S.C. 669c(c)]

Distribution of Remaining Trust Fund after Initial Deductions

Traditional Wildlife Restoration Program
Remaining funds from taxes on firearms, ammunition, pistols, revolvers, handguns, bows, quivers, broadheads, arrows, & points.
[16 U.S.C. 669c(b)]

updated: 4/1/2021

Apportionment of Funds under the Wildlife Restoration Programs/Subprograms

Basic Hunter Education and Safety Subprogram (BHE)

½ of taxes collected on pistols, revolvers, handguns, bows, quivers, broadheads, arrows, & points
[16 U.S.C. 669c(c)]

Enhanced Hunter Education and Safety Program (EHE)

($8 million)

Taken from total taxes
[16 U.S.C. 669h-1(a)]

Funds distributed as separate BHE and EHE apportionments, using the same formula for each. Formula based on population compared to the total U.S. population using last census figures.
[16 U.S.C. 669c(c)(1-3)] [16 U.S.C. 669h-1(a)(1)]

** No state shall receive more than 3% or less than 1% of the total available funds.*

** Puerto Rico, Guam, Virgin Islands, American Samoa, & Northern Mariana Islands receive 1/6 of 1%.*

States/Insular areas annual apportionment for Basic Hunter Education and Safety Subprogram

States/Insular areas annual apportionment for Enhanced Hunter Education and Safety Program

Traditional Wildlife Restoration Program

Taken from taxes on firearms, ammunition, pistols, revolvers, handguns, bows, quivers, broadheads, arrows, and points.
[16 U.S.C. 669c(b)]

Funds distributed using a two-part formula:

(a) 50 % area of each State bears to the total area of all the States; and

(b) 50% number of paid, certified hunting license holders in each State bears to the total number of paid, certified hunting licenses of all the States.
[16 U.S.C. 669c(c)(b)]

** No state shall receive more than 5% or less than ½ of 1% of the total available funds.*

** Guam, Virgin Islands, American Samoa, & Northern Mariana Islands receive 1/6 of 1%. Puerto Rico receives ½ of 1%.*

States/Insular areas annual apportionment for Traditional Wildlife Restoration Program

Updated: 4/1/2021

Wildlife Restoration Program, Subprogram, Subaccount Information

5231: Enhanced Hunter Education & Safety Program[A]

- 1-year funds.
- 75% Federal / 25% non-Federal
- Reverted funds are reapportioned (as WR funds) the following year.

*States may choose to allocate all or part of their **5231** apportionment to the new Public Target Range – EHE Subaccount (**5241**) for acquiring land for, expanding, or constructing public target ranges.*

*States may choose to allocate their **5221** on WR eligible activities. (50 CFR 80.60)*

5220: Wildlife Restoration Program Safety Margin Rollup

5222: Traditional Wildlife Restoration Program

- 2-year funds.
- 75% Federal / 25% non-Federal
- Reverted funds are returned to the USFWS to carry out the Migratory Bird Conservation Act.

*States may choose to allocate not more than 10% of their __current year__ WR apportionment (**5222**) to the new Public Target Range – WR Subaccount (**5252**) to be combined with **5241** funds. [16 U.S.C. 669h-1(a)(3)]*

5221: Basic Hunter Education & Safety Subprogram

- 2-year funds.
- 75% Federal / 25% non-Federal
- Reverted funds are returned to the USFWS to carry out the Migratory Bird Conservation Act.

*States may choose to allocate all or part of their __current year__ **5221** apportionment to the new Public Target Range – BHE Subaccount (**5251**) for acquiring land for, expanding, or constructing public target ranges.*

5240: Public Target Range – EHE Safety Margin Rollup

5241: Public Target Range – EHE Subaccount[B]

- 5-year funds.
- 90% Federal / 10% non-Federal
- Reverted funds are reapportioned (as WR funds) the following year.

5250: Public Target Range – WR/BHE Safety Margin Rollup

5252: Public Target Range – WR Subaccount[BC]

- 5-year funds.
- 90% Federal / 10% non-Federal
- Reverted funds are returned to the USFWS to carry out the Migratory Bird Conservation Act.

5251: Public Target Range – BHE Subaccount[B]

- 5-year funds.
- 90% Federal / 10% non-Federal
- Reverted funds are returned to the USFWS to carry out the Migratory Bird Conservation Act.

[A] If the current year's apportionment of Basic Hunter Education funding (**5221** and **5251**) is fully obligated for activities listed at 16 U.S.C. 669g(b), then the State may use their current year's apportionment of Enhanced Hunter Education funds (**5231**) for eligible activities related to Wildlife Restoration, Basic Hunter Education, or Enhanced Hunter Education.
[B] Eligible activities for funding include acquiring land for, expanding, or construction public target ranges.
[C] Grants with Federal funds obligated from **5252** __MUST ALSO__ include some amount of Federal funds obligated from **5241** per the TARMARK Act [*16 U.S.C. 669h-1(a)(3)*].

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