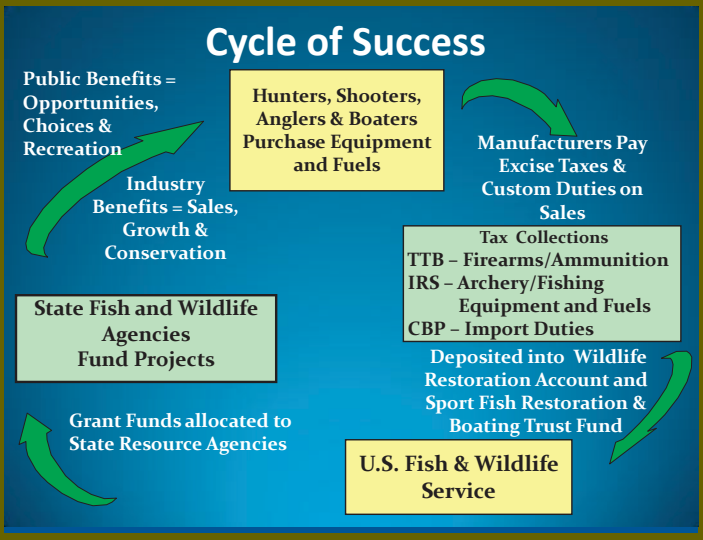
U.S. Fish & Wildlife Service

Items Taxed to Support Wildlife and Sport Fish Restoration in America

SERIES 2006

Manufacturers, producers and importers pay an excise tax on shooting, archery, and angling equipment. Recreational boaters also contribute with fuel and electric motor taxes. The U.S. Fish and Wildlife Service administers the Wildlife and Sport Fish Restoration Programs and distributes funds to State fish and wildlife resource agencies. Each year, millions of dollars are dedicated to fish and wildlife restoration and enhancement projects across the country.

More than $16 billion have been collected, distributed, and matched with funds from State agencies for fish and wildlife management, species and habitat restoration, habitat protection, land acquisition, scientific study, population monitoring, hunter and aquatic education, and access for hunting, fishing and boating.



Photo/USFWS

Wildlife Restoration Program

Federal Firearms and Ammunition Excise Tax (FAET) is imposed on the sale or business use of the following articles by the manufacturer, producer or importer thereof at the following rates:

Photo/USFWS

- Handguns (10%)

1. Pistols
2. Revolvers

- Other Firearms (11%)
  Includes any portable weapons, such as:

1. Rifles
2. Carbines
3. Machine guns
4. Shotguns
5. Fowling pieces

Photo/USFWS Richard Aiken

- Portable weapons that use matchlock, flintlock, percussion cap ignition system, or black powder firearms

6. Antique firearms

- Shells and Cartridges (11%) (Ammunition)

In addition, FAET is imposed on the following:

- Firearms Parts or Accessories; The sales of completed firearms, pistols, revolvers, shells and cartridges and the sale of such articles that, **although in knockdown condition,** are complete as to all component parts.

Missouri Department of Conservation©

- Reloaders;
  A person who reloads used shell or cartridge cases if such reloaded shells or cartridges are sold by the reloader. However, if the reloader (in return for a fee and expenses) reloads casings of shells or cartridges with the identical casings provided by the customer to that customer no FAET attaches. The customer in this situation could be liable for FAET depending on what the customer does with the reloaded shells or cartridges (sells or puts to personal use).

- Gunsmiths
  Gunsmiths should contact TTB to determine whether or not their specific activities are taxable or non-taxable. In general, two events must occur for the FAET to apply to the alteration or modification of any firearm:

1. An act of manufacture involving firearm must occur.

2. The person who is responsible for the act of manufacture must sell the firearm or use it for a business use.

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To be considered an "act of manufacture," alterations must materially change a firearm so that a different article results. Modifications to a firearm that significantly change the function of a firearm also amount to manufacture.

Source: Alcohol and Tobacco Tax and Trade Bureau (TTB). This listing represents the majority of items taxed.

Bows and Arrows

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Photo: NEBRASKAland Magazine/Nebraska Game and Parks Commission©

Archery equipment is taxed at 11% of sales price and includes:

- Points, tips and broadheads
- Arrow holders (all items to be affixed to a bow to hold an arrow in ready position)
- Arrow plates (whether fixed, adjustable, spring loaded, etc.)
- Arrow rests (whether bow shelf or auxiliary type)
- Quivers designed to provide ready access to taxable arrows during the time the archer is engaged in target shooting, hunting, fishing, regardless of material from which constructed (including bow quivers for attaching to bows and ground quivers)
- Bows – draw weight 30 pounds or more, including laminated, composite bows, solid glass, wood, steel, etc, bows and crossbows
- Bow parts and accessories including:

1. Bow handles, handle sections, bow levels, bow limbs
2. Bow saddles (including interchangeable or replaceable bow grips)
3. Bow sights and bow sight extensions (including parts and attachments therefore)
4. Bow silencing pads
5. Bow wrist slings
6. Bow stabilizers (for all attachments and weights for use on bows to effect stabilization, counterbalancing, modification of weight distribution)

Photo/USFWS

7. Bowstrings

8. Draw stops

9. Finger protectors attached to bowstring

10. Grip formers

11. Kisser buttons (all items attached to bowstring to establish consistent anchor point)

12. Nocking points (all items attached to bowstring to establish arrow positioning)

13. Bowstring silencers

14. Bow tip protectors

Photo: NEBRASKAland Magazine/Nebraska Game and Parks Commission©

15. Brush buttons

16. Cable guards and slides

17. Camouflaged bow covers (slip-over cloth, self adhesive tape type, etc)

18. Draw checks (spring loaded clickers, mirrors, or any other device attached to bow or string to insure consistent draw length)

19. Release draw bars

20. String peeps (all items attached to bowstring for use in sighting)

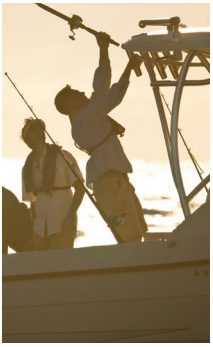
Photo: NEBRASKAland Magazine/Nebraska Game and Parks Commission©

Arrows-The 2014 tax on arrow shafts is $.48 per shaft whether in a finished or unfinished product. The rate is adjusted January 1 of each year.

Source: Internal Revenue Service (IRS). This listing represents the majority of items taxed.

Photo/Lori Bennett©

Sport Fishing Equipment



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Sport Fish Restoration Program

Sport fishing equipment is taxed at 10% of the sales price and includes:

- Fishing rods and poles (maximum tax of $10) and component parts, including;

1. Rod handle
2. Guide
3. Reel seat
4. Blank rod
5. Tip-top
6. Ferrule

- Fishing reels:

1. Fly fishing reels
2. Reels or spools designed for use in ice fishing
3. Reels or spools employed for dispensing and retrieving line attached to arrows and spears used in fishing

- Fly fishing lines and other fishing lines not over 130 pounds test
- Fishing spears, spear guns, and spear tips
- Items of terminal tackle including:

1. Leaders including swivels and snaps
2. Artificial lures including plugs, spoons, jigs, feathers, spinners, soft-plastic lures, and spear fishing decoys
3. Artificial baits
4. Artificial flies
5. Fishing hooks

Photo/Take Me Fishing.org©

6. Bobbers

7. Sinkers

8. Snaps

9. Drayles

10. Swivels

■ Fishing supplies and accessories including:

1. Fish stringers

2. Creels

3. Tackle and fly boxes (taxed at 3%)

4. Bags, baskets, and other containers designed to hold fish

5. Portable bait containers (minnow buckets, floating cages, and grasshopper cages)

6. Fishing vests

7. Landing nets

8. Gaff hooks including straight or fixed-head gaffs, flying gaffs, and tuna hooks

9. Fishing hook disgorgers

10. Dressing for fishing lines or artificial flies

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- Fishing tip-ups and tilts including the following components:

1. Spool on a spindle
2. Spring mounted flag on opposite ends of a vertical pole or arm with cross members to support the pole or arm over ice

- Fishing rod belts (gimbal belt)
- Fishing rod-holders
- Fishing harnesses (fighting chair harness)
- Fish fighting chairs (permanent or removable in boats)
- Fishing outriggers
- Fishing downriggers
- Resale of certain fishing equipment

Photo/USFWS

Electric Outboard Boat Motors

- A tax of 3% of the sale price is imposed on:
  Electric outboard boat motors

Import Duties

- Import duties of 1% to 2.7% are imposed on inflatable boats, sailboats, motorboats, rowboats, and yachts. Import duties of 3.7% to 9.2% are imposed on fishing rods, fish hooks, fishing line, landing nets, artificial baits and flies, plastic tackle boxes, reels (depending on value), and reel parts.

Motorboat and Small Engine Fuel

- A tax is imposed on motorboat fuel and small engine fuel.

Source: Internal Revenue Service (IRS). This listing represents the majority of items taxed.

Photo: NEBRASKAland Magazine/Nebraska Game and Parks Commission©

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http://wsfrprograms.fws.gov/

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THANK YOU
Anglers, Hunters, Boaters, Recreational Shooters; and Manufacturers and Importers of Sporting Goods for Keeping Our Outdoor Tradition Alive!