

# Wildlife Restoration Act

**Tax on Firearms & Ammunition  
(11%)**

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

**Tax on Bows\*, Quivers, Broadheads, Arrows\*\*,  
and Points (11%)  
(\$0.52 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 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 / R3<sup>1</sup>**  
(\$8 million)  
*Taken from total taxes*  
[16 U.S.C. 669h-1(a)]



**Basic Hunter Education and  
Safety Subprogram / R3<sup>1</sup>**  
*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)]

<sup>1</sup> R3 refers to hunter recruitment and recreational shooter recruitment activities (16 U.S.C. 669a(3)) authorized under the Modernizing PR Act (P. Law 116-94).

# Apportionment of Funds under the Wildlife Restoration Programs/Subprograms



**Basic Hunter Education and Safety Subprogram (BHE) / R3**  
 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) / R3**  
 (\$8 million)  
 Taken from total taxes  
 [16 U.S.C. 669h-1(a)]



**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 as separate BHE/R3 and EHE/R3 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%.

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 Basic Hunter Education and Safety Subprogram / R3



States/Insular areas annual apportionment for Enhanced Hunter Education and Safety Program / R3



States/Insular areas annual apportionment for Traditional Wildlife Restoration Program

# Wildlife Restoration Program, Subprogram, Subaccount Information



## 5231: Enhanced Hunter Education & Safety Program / R3<sup>1</sup>

- 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.*



## 5240: Public Target Range – EHE Safety Margin Rollup

### 5241: Public Target Range – EHE Subaccount<sup>2</sup>

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



*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)]*



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

### 5252: Public Target Range – WR Subaccount<sup>2</sup>

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

### 5221: Basic Hunter Education & Safety Subprogram / R3

- 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 5221 apportionment to the new Public Target Range – BHE Subaccount (5251) for acquiring land for, expanding, or constructing public target ranges.*



### 5251: Public Target Range – BHE Subaccount<sup>2</sup>

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

<sup>1</sup> 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.

<sup>2</sup> Eligible activities for funding include acquiring land for, expanding, or construction public target ranges.

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