Wildlife Restoration Act

11% tax on firearms and ammunition

10% tax on pistols, handguns and revolvers

11% tax on bows, quivers, broadheads, points ($0.49 per arrow shaft)

Revenue transferred or deposited to the account

Wildlife Restoration Account + Interest earned on fund

North American Wetlands Conservation Fund

Deductions from account

WSFR Administration $$ based on 2000 Improvement Act

$3 M Multistate Conservation Grant Program

$8 M Enhanced Hunter Education & Safety

Basic Hunter Education & Safety 1/2 of taxes collected on pistols, revolvers, bows, quivers, broadheads, shafts, apportioned to states/insular areas

Distribution of remaining funds

Apportioned to states/insular areas for Wildlife Restoration Program

Update: 4/8/2016
Wildlife Restoration Program
Apportionment Formula

Wildlife Restoration Account

Apportioned for Basic Hunter Education and Safety - 1/2 of taxes collected on pistols, revolvers, bows, quivers, broadheads, shafts

Apportioned for Enhanced Hunter Education and Safety
$8 million set aside

Funds remaining in Wildlife Restoration Account after deductions - Apportioned for Wildlife Restoration

50% land area includes inland water area (square miles)

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

No state receives more than 5% or less than ½ of 1% of the total available

50% number of paid licensed hunters in proportion to national total (States provide certification of licensed hunters each year)

Guam, Virgin Islands, American Samoa & Northern Mariana Islands receive 1/6 of 1%
Puerto Rico receives 1/2 of 1%

No state receives more than 3% or less than 1% of the total available

Apportionments to states/insular areas for Basic Hunter Education and Safety

Apportionments to states/insular areas for Enhanced Hunter Education and Safety

Apportionments to states/insular areas for Wildlife Restoration

Update: 4/8/2016