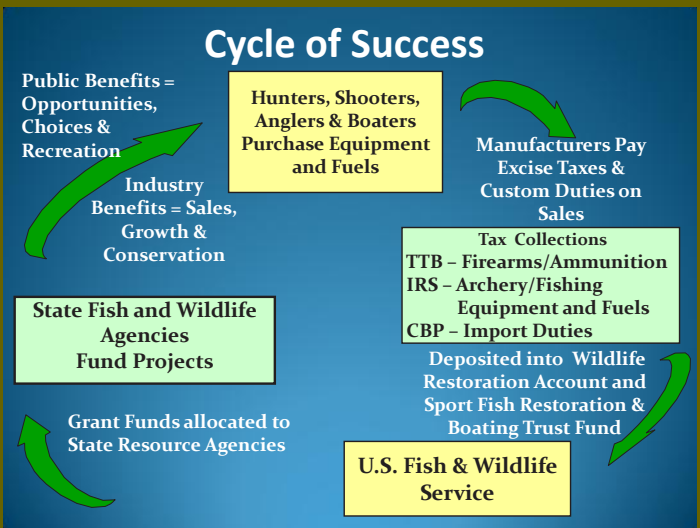


Items Taxed to Support Wildlife and Sport Fish Restoration in America



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.

Since implementation, more than \$13 billion have been collected, distributed, and matched with funds from State agencies. Projects focus on 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

Arms and Ammunition

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

■ 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.



Photo/USFWS



Photo/Indiana Department of Natural Resources



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■ 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.



Photo/USFWS

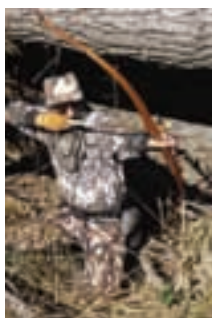
To be considered an “act of manufacture,” alterations must materially change a firearm so that a different article results. Modifications to a firearm that significantly change the function of a firearm also amount to manufacture.

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

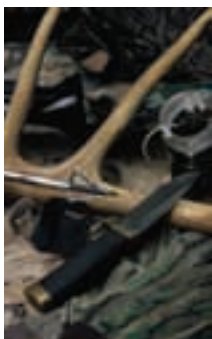
Bows and Arrows



Photo/USFWS



Photo/NEBRASKAland Magazine/Nebraska Game and Parks Commission



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

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



Photo/USFWS

8. Bowstrings
9. Draw stops
10. Finger protectors attached to bowstring
11. Grip formers
12. Kisser buttons (all items attached to bowstring to establish consistent anchor point)
13. Nocking points (all items attached to bowstring to establish arrow positioning)
14. Bowstring silencers
15. Bow tip protectors
16. Brush buttons
17. Cable guards and slides
18. Camouflaged bow covers (slip-over cloth, self adhesive tape type, etc)
19. Draw checks (spring loaded clickers, mirrors, or any other device attached to bow or string to insure consistent draw length)
20. Release draw bars
21. String peeps (all items attached to bowstring for use in sighting)



Photo/NEBRASKAland Magazine/Nebraska Game and Parks Commission



Photo/NEBRASKAland Magazine/Nebraska Game and Parks Commission

Arrows-Beginning 3/1/2005 the tax on arrow components was changed to tax on arrow shafts whether in a finished or unfinished form. This tax is based on a set amount per shaft regardless of the price for which it is sold and is adjusted for inflation. For periods after 1/1/09 this amount is 45 cents per shaft. The rate is adjusted Jan 1 of each year.

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



Sport Fishing Equipment



Photo/Take Me Fishing.org©

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:

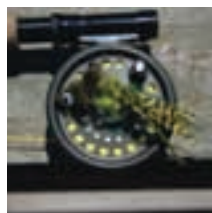
1. Fly fishing reels
2. Reels or spools designed for use in ice fishing
3. Reels or spools employed for dispensing and retrieving line attached to arrows and spears used in fishing

■ 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



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Photo/USFWS



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



Photo/USFWS

9. Fishing hook disgorgers
10. Dressing for fishing lines or artificial flies



Photo/NEBRASKAland Magazine/Nebraska Game and Parks Commission



Photo/Take Me Fishing.org©

■ 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)

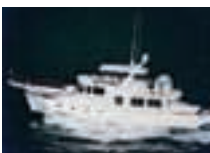
■ Fish fighting chairs (permanent or removable in boats)

■ Fishing outriggers

■ Fishing downriggers

■ Resale of certain fishing equipment

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



Photo/USFWS

Electric Outboard Boat Motors

Import Duties

■ Import duties of 1% to 3% are imposed on boat hulls, inflatable boats, sailboats, motorboats, rowboats, yachts, and inflatable rafts. Import duties of to 3.7% 9.2% are imposed on fishing rods, fish hooks, line fishing tackle; landing nets, butterfly nets and similar nets.

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/>**

January 2011



***THANK YOU to
manufacturers,
producers, and
importers of sporting
goods for keeping our
outdoor tradition alive!***