State of Arkansas

96th General Assembly

A Bill

SENATE BILL___

Regular Session, 2027

By: Joshua P. Irby

For An Act To Be Entitled

AN ACT TO ESTABLISH THE ARKANSAS FIREARM SAFETY FUND; TO PROMOTE VOLUNTARY FIREARM SAFETY EDUCATION AND RESPONSIBLE STORAGE PRACTICES; TO DEDICATE A PORTION OF EXISTING SALES TAX REVENUE FROM FIREARM AND AMMUNITION SALES TO FUND FIREARM SAFETY INITIATIVES.

Subtitle

TO CREATE A DEDICATED FUND FOR VOLUNTARY FIREARM SAFETY EDUCATION USING EXISTING SALES TAX REVENUE FROM FIREARMS AND AMMUNITION.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. TITLE.

This act shall be known and may be cited as the "Arkansas Firearm Safety Funding Act."

SECTION 2. FINDINGS AND PURPOSE.

- (a) The General Assembly finds that:
 - 1. Firearm ownership is a constitutionally protected right and a longstanding tradition in Arkansas;
 - 2. Promoting voluntary firearm safety training and secure storage practices protects public safety while preserving individual rights;
 - 3. There is a need to reduce accidental discharges, unintentional injuries, and unauthorized access to firearms, especially among children;
 - 4. Dedicating a portion of existing sales tax revenues from firearm and ammunition purchases ensures that safety programs are supported without increasing taxes;
 - Supporting education, training, and outreach efforts will empower Arkansans to be

Joshua Irby State Senate – District 16 Paid for by Joshua Irby responsible and informed firearm owners.

(b) The purpose of this act is to establish a dedicated revenue stream for voluntary gun safety education and initiatives by allocating a percentage of the existing sales tax on firearms and ammunition.

SECTION 3. DEFINITIONS.

- (a) As used in this act:
 - "Firearm safety program" means any voluntary educational initiative, training course, public awareness campaign, or community partnership that promotes safe firearm handling, usage, and storage;
 - 2. "Fund" means the Arkansas Firearm Safety Fund established by this act;
 - 3. "Department" means the Arkansas Department of Public Safety.

SECTION 4. FIREARM SAFETY FUND ESTABLISHED.

- (a) There is hereby created on the books of the Treasurer of State, Auditor of State, and Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Firearm Safety Fund."
- (b) The fund shall consist of:
 - 1. Fifteen percent (15%) of the state sales tax revenue collected from the sale of firearms and ammunition;
 - 2. Any federal or private grants, gifts, or donations received for the purpose of promoting firearm safety;
 - Interest earned on fund balances.
- (c) **Limitation.** Nothing in this act shall be construed to create, authorize, or impose any new tax, fee, or increase in the rate of an existing tax or fee on the sale, purchase, ownership, possession, transfer, or use of firearms or ammunition. Funding under this act shall be derived solely from the allocation of revenues collected under the existing state sales tax on firearms and ammunition.

SECTION 5. USE OF FUNDS.

- (a) The Department shall administer the fund and shall allocate monies for:
 - 1. Voluntary firearm safety education and training programs for adults and youth;
 - 2. Public service announcements and educational materials on safe storage practices;
 - 3. Community partnerships that promote responsible firearm ownership and prevent

gun-related accidents;

- 4. Grants to local law enforcement agencies or certified trainers to expand firearm safety offerings.
- (b) Participation in any program funded under this act shall be strictly voluntary.
- (c) **Restrictions.** Consistent with the rights guaranteed by the Second Amendment to the United States Constitution and Article 2, Section 5 of the Arkansas Constitution:
 - Funds shall not be used to support, promote, or advocate for policies restricting the lawful purchase, ownership, possession, or use of firearms.
 - 6. Funds shall not be used for the enforcement of firearm regulations or restrictions.

SECTION 6. REPORTING AND TRANSPARENCY.

- (a) The Department shall submit an annual report to the General Assembly detailing:
 - 1. Total revenue collected and expended from the fund;
 - 2. A summary of funded programs and measurable outcomes;
 - 3. Recommendations for improving firearm safety efforts statewide.

SECTION 7. EFFECTIVE DATE.

This act shall take effect on January 1, 2028.

SECTION 8. SEVERABILITY.

If any provision of this act or its application to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this act that can be given effect without the invalid provision or application, and to this end, the provisions of this act are declared to be severable.

SECTION 9. SUNSET CLAUSE.

This act shall expire and be of no further force or effect on January 1, 2036, unless reauthorized by the General Assembly prior to that date.