



Office of  
**CONSERVATION  
INVESTMENT**

*Partnering to fund conservation  
and connect people with nature*



# Items Taxed to Support Wildlife & Sport Fish Restoration Funding in the United States





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In 1937, the Federal Aid in Wildlife Restoration Act provided an unprecedented resource to restore America's vanishing wildlife. By channeling federal excise taxes on firearms and ammunition toward state fish and wildlife agencies for conservation, manufacturers made a crucial commitment to future generations that continues to this day. Followed by the passage of the Federal Aid in Sport Fish Restoration Act in 1950, this funding evolved into a robust alliance of firearms, archery, angling, boating manufacturers and state fish and wildlife agencies, and a powerful engine of conservation.

Last Updated: **October 2024**

*\* Please note that the make and model of the items shown in this publication may vary. The images that were included are for illustrative purposes only and represent just one version or example of each item.*



# A Sampling of Conservation Benefits & Accomplishments

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## Operating & Maintaining

**800+** Target Ranges

**38+** Wildlife Health Labs

**12+** Fisheries Health Labs

**9,290** Wildlife Management Areas

*Totaling in **36 million acres** of publicly accessible land*

## Managing

**200+** Species of Sport Fish

**500+** Species of Birds & Mammals

**381** Total R3 Grants

*To support activities that advance the cause of getting more people engaged in outdoor pursuits*

In the United States, manufacturers, producers and importers pay a federal excise tax on firearms, ammunition, archery, and angling equipment. Additional taxes are also contributed from that portion of the federal fuel tax that is attributable to motorboat and small engine fuel usage. The U.S. Fish and Wildlife Service's Office of Conservation Investment administers the Wildlife and Sport Fish Restoration grant programs and distributes funds to State fish and wildlife agencies. Each year, hundreds of millions of dollars are dedicated to fish and wildlife restoration and enhancement projects across the country.

In 2023, more than \$1.3 billion was collected, distributed, and matched with non-federal funds from State agencies for fish and wildlife health research and management, species and habitat restoration, habitat protection, land acquisition, scientific study, population monitoring, hunter and aquatic education, target shooting range development, Recruitment, Retention, and Reactivation (R3) and access for hunting, fishing and boating.





# A Closer Look at Public Participation

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**SOURCE:** The 2022 National Survey of Fishing, Hunting, & Wildlife-Associated Recreation. Scan the QR code to read the full report.

**14,374,589 hunters**  
age 16 and older in the United States (2022)

**47,021,609 target shooters**  
age 6 and older in the United States (2021)

**39,935,437 anglers**  
age 16 and older in the United States (2022)

**48,062,640 motorized boaters**  
age 6 and older in the United States (2021)





# Arms & Ammo

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:

## Long Guns

(11% tax rate)



Break-Action Shotgun



Pump-Action Shotgun



Semiautomatic Shotgun



Bolt-Action Shotgun



Falling Block Rifle



Pump-Action Rifle



Lever-Action Rifle



Bolt-Action Rifle



Semiautomatic Rifle  
(Modern Sporting Rifle)



Carbines

\* Please note that the guns listed here are the most common types of these firearms used in the United States. Other gun types are also subject to the federal firearms and ammunition excise tax (FAET).







# Arms & Ammo

## Handguns

(10% tax rate)



Semiautomatic Pistols



Break-Action Pistols



Single-Action Revolvers



Bolt-Action Pistols



Lever-Action Pistols



Double-Action Revolvers







# Arms & Ammo

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:

**Portable guns that use matchlock, flintlock, percussion cap ignition system, or black powder firearms** (11% tax rate)



Antique Firearms



Muzzle-Loading Rifle

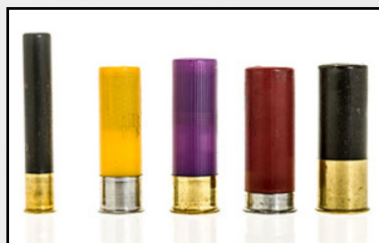


Fowling Pieces

**Shells & Cartridges (Ammunition)** (11% tax rate)



Cartridges



Shells

## Cartridges:

A cartridge consists of a casing usually made of brass, steel, or aluminum, which contains the primer, powder charge, and projectile (bullet). When the firearm's firing pin strikes the primer, it ignites the powder charge, creating pressure that forces the bullet out of the casing and down the barrel.

## Shells:

A shell consists of a metal base and a plastic casing that contains the primer, powder charge, wad, and shot or slug. When the firearm's firing pin strikes the primer, it ignites the powder charge, creating pressure that propels the shot or slug out of the plastic casing and down the barrel.





# Arms & Ammo

**In addition, FAET is imposed on the following:**

## 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 versus puts to personal use).



## Gunsmiths

Gunsmiths should contact Alcohol and Tobacco Tax and Trade Bureau (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.



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.

## Unassembled Firearms

Tax is imposed on sales of firearms, pistols, and revolvers that, although in knockdown condition, are complete as to all component parts.



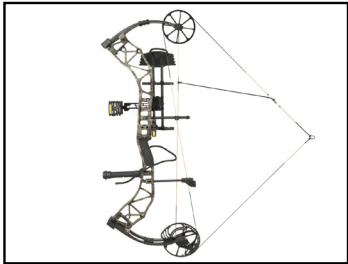




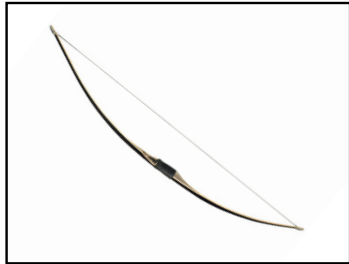
# Archery Equipment

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

**Bows** (draw weight 30 pounds or more) (11% tax rate)



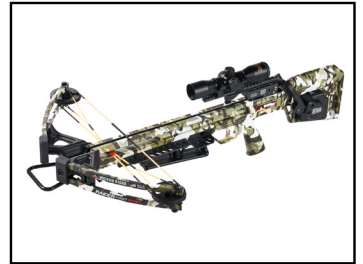
Compound Bow



Longbow



Recurve Bow



Crossbow

**Bow Parts and Asscesories** (11% tax rate)



Bow Sights



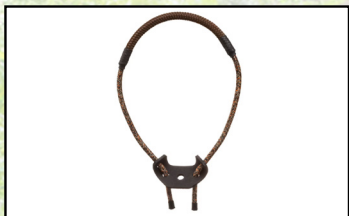
Bow Sight Extensions



Bow Levels



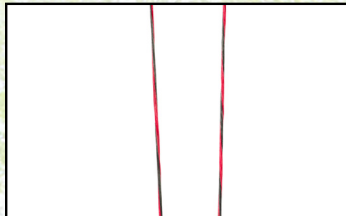
Bow Stabilizers



Bow Wrist Slings



Bow Limbs



Bowstrings



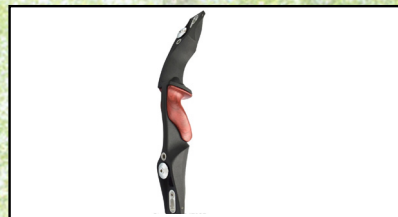
Bow Silencing Pads



Grip Formers



Bow Saddle



Bow Handles (+ Handle Sections)





# Archery Equipment

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

## Bow Parts and Asscesories

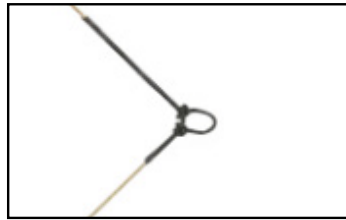
(11% tax rate)



Draw Stops



Kisser Buttons



Nocking Points



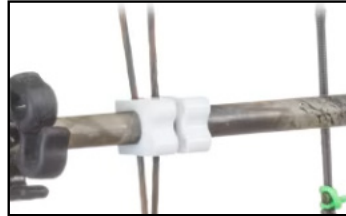
Bowstring Silencer



Bow Tip Protectors



Brush Buttons



Cable Guards



Cable Slides



Bow Cover



String Peep Sight



Finger Protectors  
(attached to bowstring)



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

## Arrows

The 2024 tax on arrow shafts is \$0.62 per shaft whether in a finished or unfinished product. The rate is adjusted January 1 of each year. This does not include any shaft consisting of all natural wood with no laminations or artificial means of enhancing the spine of such shaft (whether sold separately or incorporated as part of a finished or unfinished product) of a type used in the manufacture of any arrow which after its assembly measures 5/16 of an inch or less in diameter, and is not suitable for use with a bow that has a peak draw weight of 30 pounds or more.







# Archery Equipment

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

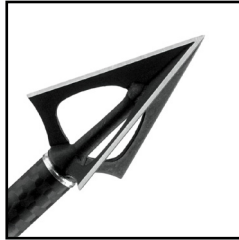
## Points, Tips, and Broadheads (11% tax rate)



Points



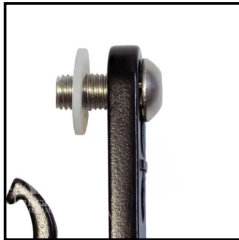
Tips



Broadheads



## Arrow Plates (11% tax rate)



Fixed Plate



Adjustable Plate



Spring Loaded Plate

## Quivers (11% tax rate)

designed to provide ready access to taxable arrows during the time the archer is engaged in target shooting, hunting, or fishing, regardless of material from which its constructed.



Bow Quiver



Field Quiver



Backpack Quiver

## Arrow Holders / Rests (11% tax rate)

all items to be affixed to a bow to hold an arrow in ready position.



Whisker Basket



Drop-Away





# Boating: Duties & Taxes

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

## 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.



## Electric Outboard Boat Motors

A tax of 3% of the sale price is imposed.



## Motorboat and Small Engine Fuel

The portion of the Federal fuel tax that is attributable to motorboat and small engine fuel usage.







# Fishing Equipment

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

## Fishing Reels

(10% tax rate)



Baitcast Reels



Spinning Reels



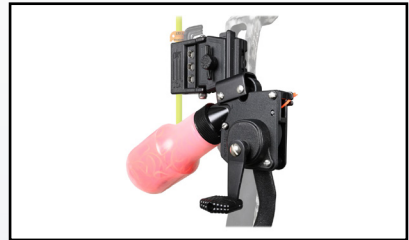
Line Counter Reels



Fly Fishing Reels



Ice Fishing Reels



Reels for dispensing & retrieving line attached to fishing spears

## Fishing Rods & Poles and Component Parts (10% tax rate - the maximum tax on Fishing Rods & Poles is \$10)



Rod Handle



Reel Seat



Rod Blank



Ferrule



Guide



Tip-Top

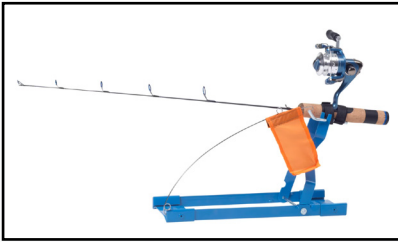


# Fishing Equipment

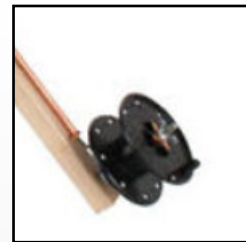
The Federal Excise Tax (FET) is imposed on the sale or business use of the following articles by the manufacturer, producer or importer thereof at the following rates:

## Fishing Tip-Ups & Tilts including the following components:

(10% tax rate)



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



Spool on a spindle

## Fishing Outriggers (10% tax rate)



## Fishing Downriggers (10% tax rate)



## Fishing Rod Belts (10% tax rate) (gimbal belt)



## Fishing Rod-Holder (10% tax rate)



## Fishing Harnesses (10% tax rate) (fighting chair harness)



## Fishing Fighting Chairs (10% tax rate) (permanent or removable in boats)







# Fishing Equipment

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

## Spearfishing Equipment

(10% tax rate)



Fishing Spears



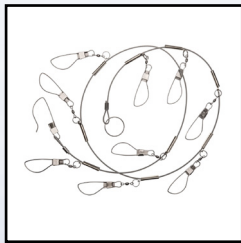
Spear Gun



Spear Tips

## Fishing Supplies and Accessories

(10% tax rate)



Fish Stringers



Creels



Tackle Boxes  
(taxed at 3%)



Fly Boxes  
(taxed at 3%)



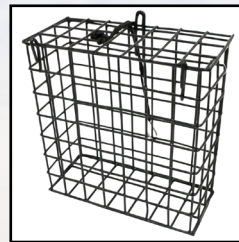
Landing Nets



Bags, baskets, & other containers that hold fish



Portable Bait Containers



Fishing Vests



Fishing Line Dressing



Fish Hook Disgorger



Fly fishing lines &  
other fishing lines *not*  
over 130 lb. test





# Fishing Equipment

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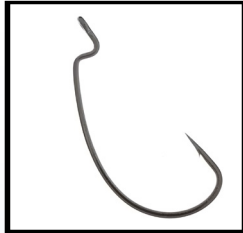
## Items of Terminal Tackle

(10% tax rate)

Designed for use and ordinarily used on fishing lines 130-lbs. test or less



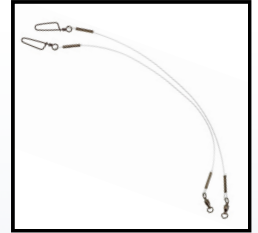
Bobbers



Fishing Hooks



Gaff Hooks (Straight-Head Gaff Fixed-Head Gaff, Flying Gaff, & Tuna Hooks)



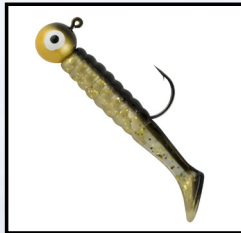
Leaders



Hard-Bodied Lures



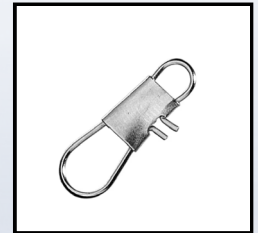
Soft-Plastic Lures



Jigs



Sinkers



Snaps



Spear Fishing Decoy



Spinners



Spoons



Swivels



Drayles

Any article made of lead or another metallic substance that can be tied or attached to the end of a fishing line to which are attached leaders or other items of terminal tackle.



Feathers

Commonly used to create a lifelike movement in the water to attract fish (i.e., chicken wing hackle feather).

## Archery Items NOT subject to tax

- Accessory belts
- Archery armguards
- Archery powder
- Archery shooting finger tabs
- Archery shooting gloves
- Arrow clips for tackle boxes and display racks
- Arrow components
- Arrows (For sales after 3/31/2005)
- Arrows (certain wooden arrows designed for children)
- Arrow fletching, feather and vanes
- Arrow crestring machines (+ replacement parts)
- Arrow cut-off and fabricating tools (+ replacement parts)
- Arrow fletching jigs and tools
- Arrow lunes
- Arrow pullers
- Arrow shaft dip tanks
- Arrow spine meters (+ replacement parts)
- Arrow straighteners
- Arrow tapering tools
- Bows (with a peak draw weight of less than 30 lbs.)
- Bow and arrow cases designed for the transportation
- Bow and arrow racks designed solely for the storage
- Bow carrying slings
- Bow squares
- Bow stringers
- Bow supports including ground bow holders and stands
- Bowfishing line (in excess of 130 lbs.)
- Bowstring jigs
- Bowstring thread
- Bowstring wax
- Broadhead wrenches
- Electronic trackers
- Feather burners and feather burner kits (+ replacement parts)
- Feather waterproofing
- Feathers not prepared for use with arrows
- Finger slings
- Glues and cements
- Nocking point tools
- Powder pouches
- Score card holder
- Shirt and blouse protectors
- String holders and keepers
- String releases
- String servers
- Targets and target accessories
- Trigger release mechanism

## Fishing Items NOT subject to tax

- Casting Nets
- Dipbaits, Punchbaits, and/or Doughbaits
- Fish Finders / Sonar (after 12/31/2004)
- Fish Tank Aerators
- Fishing Kites
- Fishwells
- Lights
- Lures, Lead Casting (sales of flat, oval-shaped, raw lead castings to companies who paint or plate them and sell them as spoon type baits)
- Natural Baits (Minnows, Worms, Leeches, etc.)
- Portable Folding Fishing Chairs
- Practice Rods
- Processed Marshmallows Baits
- Retrieving Lines
- Rod Carrying Cases
- Scent Oil for Bait
- Side-Mount Rod Holders (Wall-Mount)
- Sinkers for Nets
- Strike Alarms / Indicators
- Toys & Novelties
- Waders
- Wire Minnow Traps

*For more information, please visit the IRS website to view the Archery and Sport Fishing Quick Reference Guide and Scenarios to illustrate tax application.*



**Or visit:**

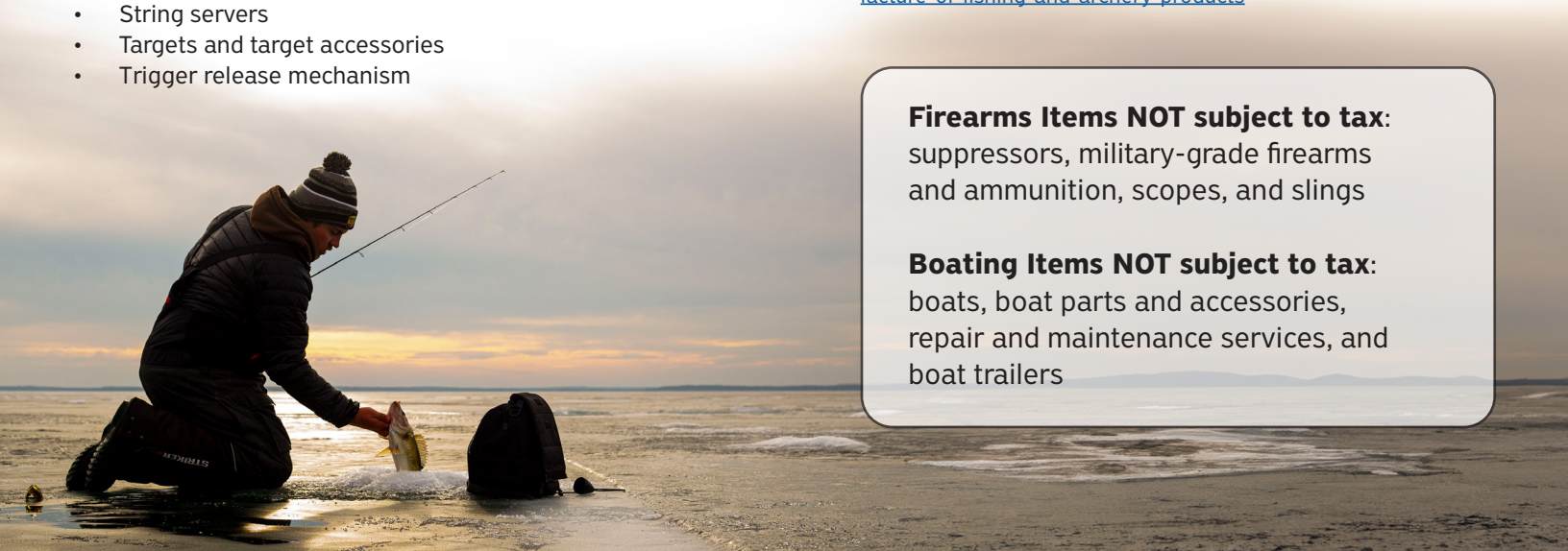
<https://www.irs.gov/businesses/small-businesses-self-employed/field-directive-federal-excite-tax-on-the-importation-and-manufacture-of-fishing-and-archery-products>

### **Firearms Items NOT subject to tax:**

suppressors, military-grade firearms and ammunition, scopes, and slings

### **Boating Items NOT subject to tax:**

boats, boat parts and accessories, repair and maintenance services, and boat trailers







The system of funding conservation in the United States has an eight decade legacy of manufactures' excises taxes coupled with state license, stamps, and permit fees paid by the public for hunting, fishing, and trapping. The linkage of these funds together has actively enhanced the distribution, composition and abundance of fish and wildlife in the United States. The restoration and management of these species also allow for public hunting and angling opportunities across the country. To learn more about the benefits accomplished through these funds, please visit the Partner with a Payer™ website.

U.S. Fish and Wildlife Service  
Office of Conservation Investment  
5275 Leesburg Pike  
Falls Church, VA 22041-3803



Or visit: <https://partnerwithapayer.org/>

