

AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 2442
OFFERED BY M. _____

Strike all after the enacting clause and insert the following:

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Freedom from Unfair
3 Gun Taxes Act of 2026”.

4 SEC. 2. LIMITATION ON STATE EXCISE TAXES.

(a) IN GENERAL.—A State, and any political subdivision thereof, may not levy or collect an excise tax on the sale of a firearm, ammunition, or a part or component of a firearm or ammunition by a manufacturer or dealer that occurs in or affecting interstate or foreign commerce.

(b) RULE OF CONSTRUCTION.—Nothing in sub-
section (a) shall be construed to alter, modify, or otherwise
affect the Pittman-Robertson Wildlife Restoration Act (16
U.S.C. 669 et seq.).

