



AMERICAN
SPORTFISHING
ASSOCIATION



American Sportfishing Association
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Archery Trade Association
P.O. Box 70
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November 15, 2024

Chairman Ron Wyden
Senate Finance Committee
219 Senate Dirksen Office Building
Washington, DC 20510

Chairman Jason Smith
House Ways and Means Committee
1139 Longworth House Office Building
Washington, DC 20515

Ranking Member Mike Crapo
Senate Finance Committee
219 Senate Dirksen Office Building
Washington, DC 20510

Ranking Member Richard Neal
House Ways and Means Committee
1102 Longworth House Office Building
Washington, DC 20515

Dear Chairmen Smith and Wyden, and Ranking Members Crapo and Neal,

On behalf of manufacturers, distributors and retailers of sportfishing and archery equipment, as well as enthusiasts who use our products, we seek your urgent help to alleviate the harmful impact of Section 321 de minimis entry this year during lame duck.

Our industry and the conservation of America's [wildlife](#) and [fisheries](#) resources are uniquely and disproportionately harmed by the infiltration of products made by fly-by-night foreign producers shipped directly to consumers via de minimis entry. Not only do these entities avoid paying normal duties owed (plus an extra 7.5% - 25% tariff if the product is Chinese origin), by using de minimis, they also skirt their liability for paying an excise tax that is up to 11% of the sales price of the transaction. Our industry is further damaged by the fact that the e-commerce marketplaces facilitating these transactions do not hold third-party sellers responsible for ensuring products meet all federal health and safety standards. The exorbitant disadvantage we face makes it difficult to remain competitive and keep our business operations healthy.

The American Sportfishing Association (ASA) and the Archery Trade Association (ATA) work on behalf of its respective industries to provide a unified voice on to preserve, inspire growth and promote fair competition through policy and regulations affecting our members' businesses and the activities which we are founded upon. ASA, founded in 1933, is comprised of sportfishing manufacturers, retailers and allied organizations supporting the nation's \$148 billion recreational fishing economy and 945,500 jobs. ATA, founded in 1953, promote archery and bowhunting's rich heritage to ensure active consumer participation, and successful manufacturing and retailing for generations to come.

Americans' participation in recreational fishing has increased 11% since 2019 from 50.1 million to 57.7 million in 2023. Similarly, from 2022 to 2023 archery participation grew 4.4% to 7.6 million participants. Fishing and archery participation benefits the U.S. economy, conservation funding and is restorative to Americans' overall physical and mental well-being. In some cases, fishing and archery also provides a vital nutritional source to sustain oneself and their family.

Conservation of the nation's fisheries and wildlife resources is primarily funded through an excise tax that has existed for 75 years collected on sportfishing equipment, and for 50 years, on archery equipment, collected at first point of sale in the U.S. Strongly supported by the industry, funds are deposited into the Wildlife Restoration Trust Fund (WRTF) and the Sport Fish Restoration and Boating Trust Fund (SFRBTF).¹ Additionally, import duties collected on fishing tackle equipment, yachts and pleasure craft are also deposited into the SFRBTF.² Money deposited to these programs is then distributed to state fish and wildlife agencies to fund conservation, public access and a wide range of programs that benefit hunters, anglers, boaters, the industry and our nation's natural resources.

The proliferation of fishing and archery equipment sales occurring in the e-commerce marketplace and foreign sellers using de minimis entry has led to a loss of revenue for WRTF and SFRBTF that would have otherwise been collected. The domestic manufacturers and honest importers having to bare the unbalanced payment of these taxes has led to an extreme unfair competitive disadvantage. U.S. import data of impacted products over the past decade and correlating excise tax collection amounts indicate a growing slippage without clear explanation. More concerning, U.S. import data does not include value or quantity of product imports sent under de minimis and therefore the full enormity of the slippage of excise tax collected amounts cannot be accurately assessed.

Products subject to excise tax collected at time of import (*e.g.*, tobacco, firearms, ammunition, alcohol) by Customs and Border Protection (CBP) are not eligible for de minimis entry. By contrast, products subject to the fishing and archery excise tax remain eligible for de minimis. This is likely because these excise taxes are collected via quarterly tax filings by the Internal Revenue Service (IRS). Please refer to Addendum 1 for a detailed list of covered products.

Compounding the economic disadvantage faced by the fishing industry, there has been a decline in the amount of import duty deposited into the SFRBTF. While we cannot for sure know the cause of this decline, we strongly believe this is the direct result of fishing and archery product being imported under de minimis entry thereby skirting both excise taxes and duty payment. From fiscal year 2021 to 2022, amounts collected decreased 9% followed by an additional 27% decline from fiscal year 2022 to 2023.³

We urge your leadership to ensure the collective harm caused by de minimis to our businesses and the restoration of America's wildlife and fish resources is not ignored as you look to advance reforms to this antiquated law. The status quo unnecessarily jeopardizes our ability to stay in business, provide jobs to deserving Americans and ensure sportfishing and archery enthusiasts have equitable access to safe products. Our problem will continue to worsen until Congress addresses de minimis. CBP has already processed 1 billion de minimis shipments just in the first three quarters of FY24, and volume of shipments continues to grow exponentially.

We appreciate that we face a complicated multifaceted challenge independently involving both tax and trade policy. Congress, however, can provide our industry partial immediate relief by rescinding de minimis eligibility for sportfishing and archery equipment subject to excise tax within the slate of

¹ Excise tax and subsequent deposit funds were created by the **1937 Pittman-Robertson Wildlife Restoration Act** (P.L. 75-415, 50 Stat. 917, codified as amended at 16 U.S.C. §§ 669–669k and the **1950 Dingell-Johnson Sport Fish Restoration Act** (P.L. 81-681, 64 Stat. 430, codified as amended at 16 U.S.C. §§ 777–777m).

² See U.S.C. § 9504 (b)(1)(B).

³ Data provided by the GAO in its July 2024 report, GAO-24-106569- Excise Taxes: Action Needed to Improve Compliance for Sport Fishing and Archery Imports, accessible at <https://www.gao.gov/products/gao-24-106569>.

reforms actively being considered for advancement during the lame duck. Such elimination would put our products on par with those already exempt from de minimis whose excise tax is collected at importation.

We are available to answer any questions and discuss the crisis we face in further detail. Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Mike Leonard". The signature is fluid and cursive, with the first name being more prominent.

Mike Leonard
Vice President of Government Affairs
American Sportfishing Association

A handwritten signature in blue ink that reads "Dan Forester". The signature is cursive and includes a long horizontal flourish at the end.

Dan Forester
Vice President and Chief Conservation Officer
Archery Trade Association

Addendum
Products Subject to Fishing & Archery Excise Tax

IRS-v-HTS Coorelation

IRS #	Product Category	Covered Products 26 U.S.C.§4161 & §4162	Excise Tax Rate on sales price	HTSUS Correlation	MFN Duty	China 301?	China 301 Rate	Total Duty (if from China)		
41	Sportsfishing Equipment	fishing reels	10%	9507.30.2000	9.2%	List 4b	n/a	9.2%		
				9507.30.4000	24 ¢ each	List 4b	n/a	24 ¢ each		
				9507.30.6000	3.9%	List 4a	7.5%	11.4%		
				9507.30.8000	5.4%	List 4a	7.5%	12.9%		
				fly fishing lines, and other fishing lines not over 130 pounds test,	9507.90.2000	3.7%	List 4a	7.5%	11.2%	
				fishing spears, spear guns, and spear tips	9307.00.0000	2.7%	List 4a	7.5%	10.2%	
					9304.00.4000	Free	List 4a	7.5%	7.5%	
					9304.00.6000	5.7%	List 4a	7.5%	13.2%	
					9305.99.5050	3.9%	List 4a	7.5%	11.4%	
					9305.99.6000	2.9%	List 4a	7.5%	10.4%	
				<i>terminal tackle items—</i>						
				leaders	9507.90.4000	5.6%	List 4a	7.5%	13.1%	
				artificial lures	9507.90.7000	9%	List 4a	7.5%	16.5%	
				artificial baits						
				artificial flies						
				fishing hooks	9507.20.4000	4%	List 4a	7.5%	11.5%	
					9507.20.8000	4.8%	List 4a	7.5%	12.3%	
				bobbers	9507.90.8000	9%	List 4b	n/a	9%	
				sinkers						
				snaps						
				drayles, and						
				swivels						
				<i>fishing supplies and accessories—</i>						
				fish stringers	9507.90.8000	9%	List 4b	n/a	9%	
				creels	4602.11.0500	5%	List 3	25%	30%	
					4602.12.0500	5%	List 3	25%	30%	
					4602.19.0500	5%	List 3	25%	30%	
				bags, baskets, and other containers designed to hold fish	4202.92.3131	17.6%	List 3	25%	42.6%	
					4202.99.9000	20%	List 3	25%	45.0%	
				portable bait containers	3926.90.1000	3.4%	List 4a	7.5%	10.9%	
					4202.99.9000	20%	List 3	25%	45.0%	
					3926.90.1000	3.4%	List 4a	7.5%	10.9%	
				fishing vests	6211.32.9070	8.1%	List 4a	7.5%	15.6%	
		6211.33.9054	16%	List 4a	7.5%	23.5%				
		6114.30.3060	14.9%	List 4a	7.5%	22.4%				
	landing nets	9507.90.6000	5%	List 4b	n/a	5%				
	gaff hooks	8205.59.5560	5.3%	List 3	25%	30.3%				
	fishing hook disgorgers, and	9507.90.8000	9%	List 4b	n/a	9%				
	dressng for fishing lines and artificial flies,	9507.90.8000	9%	List 4b	n/a	9%				
	fishing tip-ups and tilts	9507.90.8000	9%	List 4b	n/a	9%				
	fishing rod belts, fishing rodholders, fishing harnesses, fish fighting chairs, fishing outriggers, and fishing downriggers	9507.90.8000	9%	List 4b	n/a	9%				
		9401.79.0035	Free	List 3	25%	25%				
		8302.49.6055	5.7%	List 3	25%	30.7%				
		9507.10.0080	6%	List 4b	n/a	6%				
114	Fishing Tackle Boxes		3%	4202.92.3131	17.6%	List 3	25%	42.6%		
				4202.92.4500	20%	List 3	25%	45%		
				4202.99.9000	20%	List 3	25%	45%		
110	Fishing Rods & Poles	+ component parts	10%, not to exceed \$10 per article	9507.10.0040	6%	List 4b	n/a	6%		
				9507.10.0080						
42	Electric Outboard Motors		3%	8501.32.2000	2.9%	List 2	25%	27.9%		
44	Bows, Quivers, Broadheads & Points		11%	9506.99.05	Free	List 4a	7.5%	7.5%		
106	Arrow Shafts		\$0.62 per shaft, adjusted annually for inflation	9506.99.05	Free	List 4a	7.5%	7.5%		