

American Fisheries Society * American Sportfishing Association * American Woodcock Society * Archery Trade Association * Association of Fish & Wildlife Agencies * Bass Anglers Sportsman Society (B.A.S.S.) * BoatU.S. * Bonefish & Tarpon Trust * Boone & Crockett Club * California Waterfowl Association * Center for Sportfishing Policy * Conservation Force * Council to Advance Hunting and the Shooting Sports * Delta Waterfowl * Ducks Unlimited * Guy Harvey Foundation * Houston Safari Club * International Game Fish Association * International Hunter Education Association - USA * Izaak Walton League of America * Major League Fishing * Marine Retailers Association of the Americas * Mule Deer Foundation * National Bobwhite & Grassland Initiative Foundation * National Deer Association * National Professional Anglers Association * National Shooting Sports Foundation * National Trappers Association * National Wild Turkey Federation * National Wildlife Federation * North American Falconers Association * North American Grouse Partnership * Pheasants Forever * Pope and Young Club * Quail Forever * Rocky Mountain Elk Foundation * Ruffed Grouse Society * Safari Club International * Safari Club International Foundation * Sportsmen's Alliance * Texas Wildlife Association * The Wildlife Society * Theodore Roosevelt Conservation Partnership * Trout Unlimited * Whittails Unlimited * Wild Sheep Foundation * Wildlife Forever * Wildlife Management Institute * Wildlife Mississippi

May 13, 2026

The Honorable Jason Smith
Chairman
House Committee on Ways and Means
Washington, D.C. 20515

The Honorable Richard Neal
Ranking Member
House Committee on Ways and Means
Washington, D.C. 20515

Dear Chairman Smith and Ranking Member Neal:

On behalf of the undersigned sportsmen's organizations, professional societies, and conservation groups representing millions of anglers, hunters, outdoor recreationists, and businesses across the United States, we respectfully urge the Committee to take up and advance H.R. 1494, the Sporting Goods Excise Tax Modernization Act.

The Wildlife and Sport Fish Restoration Program is arguably the most successful conservation funding system in the country. Supported primarily through the federal excise tax on sportfishing, archery, and firearms equipment, the program provides critical, dedicated funding to state fish and wildlife agencies for species conservation, habitat restoration, research, and public access. These funds are the backbone of state-led conservation efforts and support the long-term sustainability of fish and wildlife resources nationwide. Today, this system is being undermined by a gap in how the excise tax is applied in a rapidly evolving global marketplace.

Under current law, the excise tax is collected at the first point of sale, which historically occurs at the manufacturer or importer level. In transactions involving foreign manufacturers selling directly to U.S. consumers through online marketplace facilitators, that first point of sale effectively becomes the individual consumer. These consumers are unaware of the tax and have no practical mechanism to calculate, report, or remit it. The system was not designed for this type of transaction, and as a result, the tax goes uncollected. This creates a competitive disadvantage for domestic manufacturers and compliant importers that meet their obligations, while reducing funding available for conservation. Estimates indicate that more than \$17 million in annual revenue is currently going uncollected, with losses expected to increase as these sales continue to grow.

The Sporting Goods Excise Tax Modernization Act, led by Reps. Jimmy Panetta and Blake Moore, provides a practical and targeted solution by requiring online marketplace facilitators to collect and remit the excise tax on applicable sales. This approach ensures consistent treatment across sellers and restores the integrity of the funding system. It also aligns with the Government Accountability Office's recommendation in its report, "Action Needed to Improve Compliance for Sport Fishing and Archery Imports" (GAO-24-106569), which identified the need for improved collection mechanisms in this area.

Addressing this issue will protect a proven conservation funding model, ensure fair competition, and provide certainty for industry, while supporting American jobs and upholding the deeply rooted hunting and fishing traditions that define our nation's outdoor heritage.

Sincerely,

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