Bill No: SB 1160  Hearing Date: April 2, 2024
Author: Portantino  Fiscal: Yes
Version: February 14, 2024
Urgency: No
Consultant: AB

Subject: Firearms: annual registration of firearms

HISTORY

Source: Author
Prior Legislation: N/A
Support: Unknown

Opposition: Arcadia Police Officers' Association; Burbank Police Officers' Association; Cal-Ore Wetlands and Waterfowl Council; California Association of Highway Patrolmen; California Attorneys for Criminal Justice; California Bowmen Hunters/State Archery Association; California Chapter Wild Sheep Foundation; California Coalition of School Safety Professionals; California Deer Association; California Hawking Club; California Houndsmen for Conservation; California Narcotic Officers’ Association; California Reserve Peace Officers Association; California Rifle and Pistol Association; California State Chapter – National Wild Turkey Federation; California State Sheriffs’ Association; California Waterfowl Association; Claremont Police Officers Association; Congressional Sportsmen Foundation; Corona Police Officers Association; Culver City Police Officers’ Association; Delta Waterfowl; Deputy Sheriffs' Association of Monterey County; Fullerton Police Officers' Association; Glenn County Board of Supervisors; Gun Owners of California; Los Angeles School Police Management Assoc.; Los Angeles School Police Officers Assoc.; Murrieta Police Officers' Association; Newport Beach Police Association; Novato Police Officers Association; Palos Verdes Police Officers Association; Placer County Deputy Sheriffs' Association; Pomona Police Officers' Association; PORAC; Riverside County District Attorney; Riverside Police Officers Association; Riverside Sheriffs' Association; Safari Club International – Golden Gate Chapter; Safari Club International – San Francisco Bay Area Chapter; San Bernardino Sheriff’s Department; San Diego County Wildlife Federation; Santa Ana Police Officers Association; Suisun Resource Conservation District; The Black Brant Group; Tulare Basin Wetlands Association; Upland Police Officers Association
PURPOSE

The purpose of this bill is to require every firearm in the state to be annually registered with the Department of Justice, with limited exceptions and require the DOJ to establish and maintain a registration system and Registered Firearm File, as specified. This bill, commencing July 1, 2025, makes possession of an unregistered firearm an infraction subject to a fine of $1,000.

Existing federal law requires the registration of specified firearms and firearm components with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), including machine guns, short-barreled shotguns or rifles, and silencers. (26 U.S.C. §§ 5841, 5845.)

Existing federal law establishes the National Instant Criminal Background Check System (NICS) for use by federal firearms licensees to determine whether an individual is eligible to purchase or receive a firearm, and requires licensees to contact NICS before completing the transaction. (34 U.S.C. § 40901 et. seq; 18 U.S.C. § 922(t).)

Existing federal law prohibits the use of NICS to create a system of registration of firearms or firearm owners. (18 U.S.C § 926(a); 34 U.S.C. §40901 (i); 28 C.F.R. § 25.9(b)(3).)

Existing federal law defines “antique firearm” as:

- Any firearm (including any firearm with a matchlock, flintlock, percussion cap, or similar type of ignition system) manufactured in or before 1898; or

- Any replica of any firearm described above if such replica is not designed or redesigned for using rimfire or conventional centerfire fixed ammunition, or uses rimfire or conventional centerfire fixed ammunition which is no longer manufactured in the United States and which is not readily available in the ordinary channels of commercial trade; or

- any muzzle loading rifle, muzzle loading shotgun, or muzzle loading pistol, which is designed to use black powder, or a black powder substitute, and which cannot use fixed ammunition. (18 U.S.C. §921(a)(16).)

Existing law defines “firearm” for most provisions of the Penal Code related to firearms as a device, designed to be used as a weapon, from which is expelled through a barrel, a projectile by the force of an explosion or other form of combustion. (Penal Code §16520(a).)

Existing law requires the Department of Justice to keep and properly file a complete record of specified information reported to it regarding concealed carry permits, specified firearm transfers and sales, serialization of firearms, and other firearm-related actions (Penal Code §11106(a).)

Existing law requires the Attorney General to permanently keep and properly file and maintain all information reported to the DOJ pursuant to specified firearm provisions and maintain a registry thereof. (Penal Code §11106(b).)

Existing law provides that all information collected pursuant to the above requirements shall be available to researchers affiliated with the California Firearm Violence Research Center at UC Davis – as well as other institutions, as specified – for academic and policy research purposes.
upon proper request and following approval by the center’s governing institutional review board when required, as specified. (Penal Code §11106(d).)

*Existing law* requires law enforcement agencies to enter into the DOJ Automated Firearms System (AFS) each firearm that has been reported stolen, lost, found, recovered, held for safekeeping, surrendered or relinquished, as specified. (Pen. Code §§ 11108.2, 25260)

*Existing law* provides that law enforcement agencies subject to the above requirement shall, and other specified agencies may, report to the DOJ in a manner determined by the Attorney General in consultation with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) all available information necessary to identify and trace the history of all recovered firearms that are illegally possessed, have been used in a crime, or are suspected of having been used in a crime (hereinafter, “crime guns”), within 7 calendar days of obtaining the information (Pen. Code § 11108.3(a).)

*Existing law* provides that information collected pursuant to the above provision shall be maintained by the DOJ for academic and policy purposes, as specified, and requires the DOJ, on an ongoing basis, to analyze the information collected for patterns and trends relating to crime guns, as specified, including the leading sources and origins of those firearms. (Pen. Code § 11108.3(d), (e).)

*Existing law* requires that, within 60 days of bringing any firearm into this state, a personal firearm importer, as defined, must forward a report to the DOJ including information regarding the individual and the firearm in question. (Penal Code §§ 17000, 27560(a).)

*Existing law* requires individuals to report lost or stolen firearms to law enforcement within 5 days, and requires law enforcement to report information regarding those firearms to DOJ. (Penal Code §§ 25250, 25260.)

*Existing law* generally prohibits the sale, lease or transfer of firearms unless the person has been issued a license by the California Department of Justice, and establishes various exceptions to this prohibition. (Penal Code §§ 26500 – 26625.)

*Existing law* provides that a license to sell firearms is subject to forfeiture for any violation of a number of specified prohibitions and requirements, with limited exceptions. (Penal Code §§26800 – 26915.)

*Existing law* provides that where neither party to a firearms transaction holds a dealer’s license (i.e. a “private party transaction”), the parties shall complete the transaction through a licensed firearms dealer. (Penal Code §27545.)

*Existing law* requires firearms dealers to keep a register or record of electronic or telephonic transfer of firearms, unless certain specified circumstances apply. Makes a failure to comply a misdemeanor. (Pen. Code, § 28100.)

*Existing law* provides that the register required above shall be prepared by and obtained from the State Printer, and that DOJ shall prescribe the form of the register and the record of electronic transfer. (Pen. Code, §§28105, 28155.)
Existing law requires the register or record of electronic transfer to include the following information, among other things:

- Date and time of sale;
- Make of firearm;
- Serial number or any assigned identification number or mark;
- Caliber;
- Type of firearm;
- Barrel length;
- Full name, date of birth, and purchaser’s address;
- Purchaser’s phone number;
- Purchaser’s gender;
- All of the purchaser’s legal names or aliases;
- Yes or no answer to questions inquiring whether the purchaser is prohibited from possessing a firearm;
- Signature of purchaser;
- Right thumbprint of the purchaser; and,
- A statement of the penalties for signing a fictitious name or address, knowingly furnishing any incorrect information, or knowingly omitting any information required to be provided for the register. (Pen. Code, § 28160.)

Existing law provides that on or after January 1, 2003, all firearm purchaser information shall be submitted to DOJ exclusively by electronic transfer, subject to limitations. (Pen. Code, § 28205.)

Existing law requires the registration of any assault weapons lawfully possessed prior to the enactment of California’s assault weapons ban in 1989. (Pen. Code, §30900.)

This bill sets forth definitions for various terms used throughout its provisions:

- “Antique firearm” has the same meaning as set forth in federal law.
- “Department” means Department of Justice
- “Firearm” means a device, designed to be used as a weapon, from which is expelled through a barrel, a projectile by the force of an explosion or other form of combustion.
This bill provides that every firearm that is kept in this state shall be annually registered with the DOJ by the owner of that firearm.

This bill provides that annual registration shall be accomplished in a manner and form prescribed by the DOJ and shall include the payment of an initial or renewal registration fee in an amount determined by the DOJ.

This bill specifies that the DOJ shall establish, collect and adjust as necessary the original and annual renewal fees for firearm registration, which shall not exceed the amount necessary to cover costs incurred in the administration and enforcement of the bill’s provisions.

This bill creates the Firearm Registration Account in the State Treasury, and provides that fees collected pursuant to the bill’s provisions shall be placed in that account and shall be continuously appropriated to the DOJ for the sole use of the administration and enforcement of the bill.

This bill provides that any person choosing not to register a firearm they own may surrender the firearm to any local law enforcement agency, and that a firearm surrendered pursuant to this provision shall be deemed a nuisance pursuant to existing law.

This bill provides that the following firearms are exempted from the registration requirement:

- Any firearm owned by any department or agency that employs peace officers, excluding any firearm personally owned by any peace officer employed by these entities.

- Any firearm owned by any department or agency of the federal government.

- Any firearm owned by the Armed Forces of the United States, California National Guard, or California State Guard, excluding any firearm personally owned by a member of these entities.

- Any antique firearm.

This bill provides that the DOJ shall, by no later than April 1, 2025, establish and maintain a system for the annual registration of firearms in the state, and shall make reasonable efforts to notify firearms dealers, firearm owners of record, and the general public of the registration requirement.

This bill requires the DOJ to establish the Registered Firearm File, a searchable database of registered firearms that shall be made available through the California Law Enforcement Telecommunications System (CLETS) for legitimate law enforcement purposes.

This bill, commencing on July 1, 2025, provides that any person who owns, possesses, or has custody or control over any firearm subject to registration that is not currently registered is guilty of an infraction punishable by a fine of $1,000.
This bill specifies that pursuant to specified provisions of federal law, the DOJ shall not use any records described in those provisions for the establishment, maintenance, or enforcement of the system of firearm registration established by this division.

This bill provides that registration pursuant to its provisions shall not be deemed evidence either that the registrant is legally permitted to own or possess a firearm or is the legal owner of the registered firearm.

COMMENTS

1. Need for This Bill

According to the Author:

SB 1160 will give the state better data and help us understand how many firearms are in private hands and who owns them. Currently, we only have rough estimates on how many firearms are in California. This important step toward registration will also increase accountability and responsible gun ownership as we collectively endeavor to increase public safety.

2. Firearm Registration – Federal Background

Generally, firearm registration refers to the process by which a government entity records information about specific firearms – such as make, model, serial number and owner’s identity – possessed by private citizens. Efforts to establish a national gun registry at the federal level have long been the subject of fierce debates between gun control advocates, who generally believe a registry would reduce gun-related crime and enhance public safety, and gun rights advocates, who generally argue that a registry constitutes government overreach and the violation of constitutional firearm protections. In 1934, President Roosevelt signed the National Firearms Act (NFA), which enacted certain registration requirements on a narrow category of firearms, including machine guns, short-barreled rifles, and silencers, but excluding the vast majority of handguns.¹

Decades later, under the Gun Control Act (GCA) of 1968, Congress authorized ATF to trace a firearm’s chain of commerce from manufacturer/importer to dealer to the first retail purchaser of record via a decentralized recordkeeping system.² However, further efforts to require the registration of firearms faltered, and in 1986 President Reagan signed the Firearm Owners Protection Act, which, among other things, prohibited the United States Attorney General from establishing a registry of firearms, firearm owners, or firearm transactions to effectuate the requirements of the GCA.³

In 1993, the Brady Handgun Violence Prevention Act – a landmark piece of gun legislation requiring federal background checks on firearm purchasers – created the National Instant

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¹ 26 U.S.C. §§ 5841, 5845. This registry is known as the National Firearms Registration and Transfer Record (NFRTR).
² The GCA is codified at 18 U.S.C., ch. 44. 18 U.S.C. §926 authorizes the United States Attorney General to prescribe the rules and regulations necessary to carry out the GCA. 18 U.S. Code Chapter 44 - FIREARMS | U.S. Code | US Law | LII / Legal Information Institute (cornell.edu)
³ 18 U.S.C. § 926 (a)(3)
Criminal Background Check System (NICS), which queries various government records and databases to determine whether a prospective firearm transferee or purchaser is prohibited from possessing firearms. However, the Brady Act contained language prohibiting the establishment of a registration system of firearms, firearms owners, or firearms transactions or dispositions with any records generated by NICS, except for records on persons found ineligible to receive or possess firearms.\(^4\) Existing federal law therefore both prohibits the Attorney General from enforcing the GCA by establishing a gun registry and proscribes the use of NICS records to create any system of registration of firearms or firearm owners. Accordingly, the only existing federal registration requirements are derived from the NFA, which limits registration to machine guns lawfully owned prior to 1986 and transfers of short-barreled rifles and shotguns that are specifically authorized by the Attorney General.\(^5\)

### 3. State Firearm Registration Requirements

Federal law does not expressly prohibit states from establishing their own systems of firearm registration. In 31 states, state laws neither require nor prohibit firearm registries, but the remaining 19 states have significantly varied firearm registration requirements, from blanket prohibitions on the formal registration of firearms to the mandatory registration of all firearms by their owners.

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<th>Some form of Firearm Registration/Recordkeeping</th>
<th>Firearm Registries are Prohibited</th>
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Registration of firearms in California functions through a web of interrelated firearm databases managed by the Department of Justice, which is responsible for retaining records related to a range of firearm-related conduct involving firearm dealers and owners, as well as transfers between certain parties. These records pertain to firearms surrendered to or recovered by law enforcement, issuance of concealed carry permits, dealer records of sale (DROS) (including records of private party transfers), importation of firearms by new residents, persons prohibited from purchasing or possessing firearms, and ownership of relics, curios and other now-prohibited weapons, such as assault weapons.\(^6\) The web of databases tracking and storing this information includes roughly 20 systems operated by the DOJ, among the largest and most active of which are the Armed and Prohibited Persons System (APPS), the Automated Firearms System (AFS), the Concealed Carry Weapons system (CCW), the Dealers Record of Sale Entry System (DROS), Assault Weapons Registration (AWR), and the Mental Health Reporting System (MHRP).

The function of most of these systems is self-explanatory, but perhaps the largest and certainly the most pertinent to this bill is the Automated Firearms System, or AFS. The AFS was created in 1980 to identify lost or stolen firearms and connect firearms with persons, and tracks serial

\(^4\) The Brady Act is codified at 34 U.S.C., ch. 409, and the registry prohibition is codified at 34 U.S.C §40901(i).


numbers of every firearm owned by government agencies, handled by law enforcement (seized, destroyed, held in evidence, reported stolen, recovered), voluntarily recorded in AFS, required to be registered with the DOJ (i.e. assault weapons or imported weapons), or handled by a firearms dealer through transactions, as well as concealed carry permit records. California is one of only a few states that has authorized state law enforcement to maintain a central database of gun and ammunition sale records to be accessed by courts and law enforcement personnel for public safety purposes.

Another key database for firearm tracking in California is the Dealer Record of Sale Entry System, or DROS, which is a database of firearm sales and transfers conducted through licensed dealers, who submit firearm and purchaser/transferee information to the DOJ for each transaction. Under existing law, dealers must require a purchaser to sign his or her name on the record and obtain the right thumbprint of a purchaser or transferee before completing any transaction. DOJ uses DROS information to conduct background checks and catalog documentation of firearm ownership.

4. Effect of This Bill

According to the Author, despite the firearm registration systems outline above, California’s system of firearms registration remains deficient:

According to a study by the University of California, an estimated 4.2 million California adults acknowledge personally owning a firearm and an additional 3.1 million live in a home with another individual who owns a firearm. There are an estimated 20 million firearms in California but only 40,000 are registered or less than .002 percent. This gap in registration creates difficulty in identifying individuals who are responsible for firearms used in criminal activity and to provide information to firearm owners about safe-storage.

This bill requires every firearm that is kept in this state to be registered with the DOJ by the owner of the firearm on an annual basis, which shall include the payment of an initial or renewal registration fee to the DOJ. Exempt from this registration requirement are firearms owned by law enforcement agencies, federal agencies, the Armed Forces of the United States, as well as antique firearms. The bill further provides that any person choosing not to register a firearm they own may surrender the firearm to any local law enforcement agency for destruction pursuant to existing law. Commencing on July 1, 2025, any person who possesses a firearm that is not registered pursuant to this bill is guilty of an infraction punishable by a fine of $1,000.

The bill also imposes various new requirements on the DOJ, including the establishment and maintenance of a system for the annual registration of firearms pursuant to this bill by April 1, 2025, and the creation of the Registered Firearm File, a searchable database of registered firearms for use by law enforcement. In addition, the DOJ must make “reasonable efforts” to notify firearm dealers, firearm owners of record, and the general public of the registration requirement.

7 The AFS is codified at Penal Code § 11106. Prior to 2014, most entries in AFS were handguns. Now, all newly acquired firearms, both handguns and long guns, are entered into AFS. See the DOJ AFS page for more info: Automated Firearms System Personal Information Update | State of California - Department of Justice - Office of the Attorney General
8 Penal Code §28160.
5. Policy Considerations

This bill raises several policy and implementation questions, as outlined below.

*Implementation Timeline and Penalty for Non-Registration*

The changes proposed by the bill constitute a significant change to California law related to firearm registration, and thus a monumental task for the Department of Justice with regard to implementation. Should the bill be signed into law, which, at the latest, would occur at the end of September 2024, the DOJ would have 6 months until the April 1 deadline to establish the required registration system and Registered Firearm File. During this time, the DOJ would also be responsible for undertaking a sizable marketing campaign to inform gun owners, dealers and the general public (including prospective gun owners) about this new requirement. Moreover, current firearm owners would not be able to register their firearm until the registration system is complete, which, given the July 1, 2025 effective date of the bill’s penalty provision, would give them 3 months to register before they are liable for an infraction and a fine of $1,000. It is also important to note that under the bill, the registration requirement would technically go into effect on January 1, 2025 (3 months before registration could realistically begin) rendering all current gun owners liable by default for the infraction penalty that becomes enforceable 6 months later. The Author and Committee may wish to consider the following questions raised by the timeline required under this bill:

- Is it reasonable to expect DOJ to mount an effective public education campaign within 6 months? Is “reasonable efforts to notify” a sufficient mandate given the size of the task and the penalty for noncompliance? Does this notice provision comport with constitutional guarantees of Due Process?
- Is it reasonable to expect DOJ to build out a new firearm database within 6 months? (see more below)
- If it is true that 4.2 million Californians own firearms and only 40,000 firearms are currently registered with the DOJ, is it reasonable to expect millions of Californians to learn of this requirement and take the necessary steps to register their firearms within 3 months? Moreover, is it wise to potentially subject millions of Californians to a $1,000 fine given such a short time for compliance?
- Should the effective date of the registration requirement and the effective date of the penalty provision be staggered so as to give gun owners more flexibility with which to comply?
- Should implementation of the bill in its entirety be delayed?

*Adding a Firearm Database*

The Department of Justice has perennially bemoaned the state of its system of firearm databases and recommended that the Legislature take steps to consolidate and update them. In the latest Armed and Prohibited Persons System report, DOJ once again stated the problem:

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9 The Registered Firearm File would necessarily need to be completed contemporaneously with the registration system in order for law enforcement to begin enforcement of the bill’s requirements and to be able to cross check firearms that are recovered during the course of their duties.
This network of systems is incredibly complex and cumbersome to operate and navigate. Despite this monumental challenge, DOJ has been able to meet most legislative reporting mandates using these outdated databases. These databases are not flexible and were not designed to be adaptable to meet additional demands. DOJ has been able to partially adapt and circumvent issues despite using technology that is not equipped with automated processes to meet the specified conditions. Consequently, most, if not all queries must be pulled and cross-checked manually from database to database, hindering efficiency and introducing increased opportunities for error. Working to modify or maintain these legacy systems is no longer cost-effective or a technologically viable option as the databases have become outdated and no longer meet the demands of the Legislature and DOJ.

This bill requires DOJ to create an entirely new firearms registration system and a Registered Firearms File, adding 2 new distinct yet related firearm databases the patchwork of existing databases. Given the DOJ’s characterization of the existing system’s flaws, is it wise to add 2 new databases to that system before dedicating the resources necessary to fix it? The addition of these two new systems may do more harm than good, and the Author and Committee may wish to consider a more limited registration requirement utilizing existing firearm databases.

Other Issues

- Should the bill specify the amount of time a new gun owner has to register their newly-purchased firearm before being subject to the $1,000 penalty? While the bill authorizes DOJ to enact regulations to carry out its provisions, a specified statutory timeframe may be preferable.

- Should the scope of firearms exempt from the registration requirement be modestly broadened? The State of Hawaii is the only other state to require all firearms to be registered, but in addition to antique firearms, the law exempts any device not designed to fire or made incapable of being readily restored to fire (i.e. a fully deactivated firearm), and all unserviceable firearms and destructive devices registered with the ATF pursuant to federal law.

6. Second Amendment Considerations

The Second Amendment to the U.S. Constitution provides, “A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms, shall not be infringed.” In New York State Rifle and Pistol Association v. Bruen (2022), 142 S.Ct. 2111, the Court considered the constitutionality of a New York State law requiring applicants for a license to carry a concealed pistol on their person to show “proper cause,” or a special need distinguishable from the general public, as well as good moral character, when applying for license. In a 6-3 decision along ideological lines, the Supreme Court ruled that the New York law’s “proper cause” requirement was an unconstitutional violation of the Second Amendment, holding that the “Second and Fourteenth Amendments protect an individual’s right to carry a handgun for self-defense outside the home,” effectively establishing a constitutional right to

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publicly carry a firearm under the Second Amendment. Moreover, the Bruen decision abrogated the existing two-part test courts had been using since the Court’s 2008 decision in District of Columbia v. Heller (2008) 554 U.S. 570 and established a new test for determining whether a law comports with the Second Amendment’s right to bear arms:

We reiterate that the standard for applying the Second Amendment is as follows: When the Second Amendment’s plain text covers an individual’s conduct, the Constitution presumptively protects that conduct. The government must then justify its regulation by demonstrating that it is consistent with the Nation’s historical tradition of firearm regulation. Only then may a court conclude that the individual’s conduct falls outside the Second Amendment’s “unqualified command.”

In applying this test to a torrent of new cases challenging state and local firearm regulations, courts around the country have reached wildly diverging conclusions, resulting in a “patchwork of decisions that leaves constitutional standards subject to the vagaries of district court filing practices.” Given the uncertainty of the post-Bruen legal landscape regarding firearms, it is difficult to say whether this bill, which functionally imposes an additional, yet-to-be-determined fee on firearm possession, comports with the Second Amendment, and specifically, the “nation’s historical tradition of firearm regulation.” The fate of any challenge to this bill will likely hinge on the particular set of facts being alleged in the case, and thus, the bill’s overall constitutionality is difficult to predict.

7. Argument in Opposition

According to Delta Waterfowl:

This bill would require California gun owners to register their firearms annually and pay a tax beginning at $250 per gun, which grows exponentially based on the number of firearms an individual owns. This bill also states that if for any reason an individual lapses on their annual registration, the state could confiscate and destroy their firearms. There is a specific provision in this bill requiring the state to destroy any confiscated firearms promptly, rather than holding them, allowing an individual to fix their registration and recover their weapon.

The intent of this bill is not public safety, rather it is an excess tax on law-abiding sportsmen and women in our state, with the ultimate goal of firearm confiscation. Californians already pay the 11% excise tax collected on firearms and ammunition under the Pittman-Robertson Act. This Act is one of the cornerstones of the North

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12 Bruen, 142 S. Ct. at 2122.
13 Id. at 2126
15 See People v. Allen 96 Cal. App. 5th 573 (2023), in which defendant was convicted of possession of an unregistered and loaded firearm while in a vehicle, and his constitutional challenge to that statute failed because the United States Supreme Court’s decision in New York State Rifle & Pistol Assn. v. Bruen did not invalidate all firearm registration schemes, and defendant did not argue that California’s firearm registration regime is invalid.
American Model of Wildlife Conservation and one that sportsmen and women are happy to contribute to.

This bill punishes that community, making it even more expensive to participate in outdoor recreation. The money generated through this tax serves no benefit to California’s wildlife or natural resources. Rather it is directed into an intentionally loosely defined fund, which will ultimately be used to support the firearm registration and confiscation program. Each year, law-abiding sportsmen and women help provide vital funding for conservation efforts in California by purchasing hunting licenses, tags, and stamps. California sells just below 300,000 hunting licenses every year, with a total yearly tax revenue in the range of $28-$30 million dollars. It is wrong to further punish those who already do the most for conservation in our state.

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