

Res. B-10-18

March 16, 2018

TITLE: Two Percent Tax on Gun Sales and Sales to Fund Mental Health Support Services and Education at Public Schools

Introduced by: Rebecca Render, DO and Tessa Stecker, MD

Endorsements: CAFP Napa and Solano Chapters

WHEREAS, from 2000-2013 there were 160 active shooter incidents,¹ and

WHEREAS, from 1992-2013, there were 59 K-12 school shootings in California and 56 associated deaths,² and

WHEREAS, from 1992–2006, student homicide victims ranged in age from 6 to 18, with a mean and median of 15 years. Victims were more likely to be males, students in senior high schools, and students in central cities,⁵ and

WHEREAS, most school-associated homicides, like other juvenile homicides, tend to be gang-related, drug-related, or otherwise linked to criminal activity or interpersonal disputes where the school is simply a site of opportunity for the attack,⁵ and

WHEREAS, in the vast majority of school shootings, attackers told someone about their interest in mounting an attack and still the attack occurred,⁵ and

WHEREAS, psychological factors of active shooters include a negative or fragile self-image, paranoid dynamics, and retreat into violent and revenge fantasies,⁶ and

WHEREAS, interaction of emotional turmoil, psychopathology, and traumatic life events are all contributing factors to mass shooting events;⁶ and

WHEREAS, if at-risk individuals were motivated to overcome long-standing, pervasive feelings of anger, persecution, revenge, and egotism rather than act on them, they would presumably be more likely to improve their circumstances in nonviolent ways;⁶

WHEREAS, eleven key investigative questions have been identified to assess the threat of targeted violence in schools,⁵ and

WHEREAS, an FBI investigative conference focused on school shootings recommended an assessment of four areas in a threat assessment: personality traits and behaviors, family dynamics, school dynamics, and social dynamics,⁵ and

Whereas, tobacco and alcohol taxes have been used successfully to fund public health interventions that have improved the health and safety of children,³ now therefore be it

RESOLVED: that the California Academy of Family Physicians (CAFP) advocate that the American Academy of Family Physicians (AAFP) encourage lawmakers to add a two per cent tax on gun and gun ammunition sales to fund mental health support services and education at public schools to:

- Increase the availability of behavioral health therapists at schools;
- Develop strategies for educators and administrators to identify at risk children;
- Provide parenting support services and parenting classes;
- Provide post-incident support services for students affected by any gun violence; and
- Develop curriculum for life skills and stress management including conflict resolution, mindful meditation, and anger management that would be offered to all students

1) **PROBLEM STATEMENT:** What specific practice problem does this resolution seek to solve, or, if this resolution pertains to a proposed new CAFP policy or change of policy, what issue does it seek to address?

This resolution seeks to address an important public health issue: the deleterious effects of gun violence and its resultant trauma; the mental health, physical, psychological, and social consequences of gun violence; and offer preventative strategies as opposed to reactive strategies in regard to gun violence. Additionally, by focusing on school-aged children, their parents, and educators, this resolution seeks to intervene at an early stage of childhood development. This resolution is in line with the recent CAFP Call for Action on Gun Violence and builds on this call for action with specific strategies on how to address this pervasive issue.

2) **PROBLEM UNIVERSE:** Approximately how many CAFP members or members' patients are affected by this problem or proposed policy?

All members are affected by this issue – students, families, providers, educators, administrators, and entire communities are affected by this nation-wide issue.

3) **WHAT SPECIFIC SOLUTION ARE YOU PROPOSING TO RESOLVE THE PROBLEM OR POLICY,** i.e., what action do you wish CAFP to take?

Current taxes and fees on guns sales and gun related sales is subject to state and federal laws. Federally, the Firearms and Ammunition Excise Tax (FAET) applied depends on the equipment being purchased. For example, pistols and revolvers are subject to a 10 percent FAET on the sales price, while rifles, shotguns and ammunition a subject to an 11 percent sales tax. There are exemptions, such as sales with funds from the military, U.S. Coast Guard, Indians in Alaska, etc. These funds are used toward Fish and Wildlife Restoration Fund, which includes protection and restoration of wildlife and hunter education programs. In 2016, firearms tax collected made up 3 percent of the total revenue from the Alcohol and Tobacco Tax and Trade Bureau's fiscal year. This totaled \$750 million collected in revenue⁴.

California gun sales tax and gun ammunition sales tax is 9 percent on the total sale. The total fees on sales includes \$125 on incoming firearms, \$25 Dealer's Record of Sale (DROS) Processing Fee, plus the

9% sales tax (plus other miscellaneous fees, e.g. Firearm Safety Fee of \$1). Most of this revenue is used toward the state's Armed Prohibited Persons System (APPS), which covers the cost to run background checks, along with administrative expenses.

In JAMA, 2013, in an article entitled, "Curbing Gun Violence: Lessons From Public Health Success," supported the taxing of all firearms and ammunition in order to provide stable revenue to improve gun violence prevention. Several comparisons were given, one example was taxing cigarettes in order to improve upon a significant public health cost due to the negative effects from smoking and cigarette exposure. Similarly, we have seen the negative effects of gun misuse and how pervasive this is within our communities. We adhere to the reasoning that taxing is not trying to reduce gun ownership, but instead to fund much needed public health safety measures, gun safety awareness and gun violence prevention³.

We advocate that the state legislators propose a bill to add a 2 percent tax on all gun and gun ammunition sales in the state of California. This revenue would go toward mental health services support and education within our public schools. We would ask the CAFP to advocate for and support this new legislation.

4) WHAT EVIDENCE EXISTS TO: 1) INDICATE THAT A PROBLEM EXISTS; OR 2) THAT THERE IS NEED FOR A NEW OR REVISED POLICY?

- 1) Between 2000 and 2013 there were 160 active shooter incidents¹
- 2) From 1992-2013, there were 59 K-12 school shootings in California and 56 associated deaths.²
- 3) In the vast majority of school shootings, attackers told someone about their interest in mounting an attack and still the attack occurred⁵
- 4) From 1992–2006 period, student homicide victims ranged in age from 6 to 18, with a mean and median of 15 years. Victims were more likely to be males, students in senior high schools, and students in central cities.⁵
- 5) Most school-associated homicides, like other juvenile homicides, tend to be gang related, drug related, or otherwise linked to criminal activity or interpersonal disputes where the school is simply a site of opportunity for the attack.⁵
- 6) Psychological factors of active shooters include a negative or fragile self-image, paranoid dynamics, and retreat into violent and revenge fantasies.⁶
- 7) Interaction of emotional turmoil, psychopathology, and traumatic life events are all contributing factors to mass shooting events.⁶
- 8) If at risk individuals were motivated to overcome long-standing, pervasive feelings of anger, persecution, revenge, and egotism rather than act on them, they would presumably be more likely to improve their circumstances in nonviolent ways.⁶

References

1. SAMHSA Disaster Technical Assistance Center Supplemental Research Bulletin Mass Violence and Behavioral Health *September 2017*
2. California School Board Association. California School Shootings: The Brutal Facts. California School Shootings: The Brutal Facts.
3. Curbing Gun Violence: Lessons From Public Health Successes. JAMA. 2013; 309 (6): 551-552.
4. www.treasury.gov 2016 Audit Report, Financial Management.
5. Borum, R et al, What Can Be Done About School Shootings?: A Review of the Evidence. Mental Health Law and Policy. Jan 2010.
6. Knoll, J. et al., Mass Shootings and Mental Illness. 2016.