

May 7, 2025

The Honorable Tommy Tuberville
United States Senate
455 Russell Senate Office Building
Washington, DC 20510

The Honorable Mike Crapo
United States Senate
219 Dirksen Senate Office Building
Washington, DC 20510

Dear Senators Tuberville and Crapo,

We, the undersigned sportsmen, professional societies, and conservation organizations, representing millions of hunters, anglers, outdoor recreationists and businesses across the United States, commend your leadership in introducing the Sporting Goods Excise Tax Modernization Act, which will address the critical issue of foreign manufacturers avoiding the federal excise tax (FET) on sportfishing and archery equipment through online marketplace facilitators.

The Wildlife and Sportfish Restoration Programs, funded primarily by the FET collected from archery, sportfishing, and firearms industries, are essential to supporting state fish and wildlife agencies and conservation initiatives nationwide. Unfortunately, the current tax collection model has created a loophole that allows foreign manufacturers to sell sportfishing and archery equipment directly to U.S. consumers via online marketplaces without paying the FET.

This avoidance not only undermines a significant portion of current financial support of the American System of Conservation Funding but also gives foreign manufacturers an unfair advantage over domestic competitors. Estimates suggest that the annual loss in revenue due to this loophole exceeds \$17 million, a figure that is almost certain to grow if left unaddressed.

Thank you for efforts to close this tax loophole and ensure that all sportfishing and archery equipment manufacturers, regardless of their location, contribute their fair share to supporting conservation efforts. Your legislation aligns with the recommendation from the recent Government Accountability Office report titled "Action Needed to Improve Compliance for Sport Fishing and Archery Imports" (GAO-24-106569). By requiring online marketplace facilitators to collect the FET on behalf of foreign manufacturers, we can protect the integrity of the excise tax system and safeguard the future of our nation's fish and wildlife resources.

We stand ready to work with you and our industry partners to advance this important legislation and ensure its successful passage. Thank you for your commitment to conserving our sporting heritage.

Sincerely,

American Catfishing Association
American Fisheries Society
American Sportfishing Association
Angler Action Foundation
Archery Trade Association
Association of Fish and Wildlife Agencies
Bass Anglers Sportsman Society
BoatU.S.
Bonefish & Tarpon Trust
Boone and Crockett Club
California Waterfowl Association
Camp Fire Club of America
Catch A Dream Foundation
Center for Sportfishing Policy
Coastal Conservation Association
Congressional Sportsmen's Foundation
Council to Advance Hunting and the
Shooting Sports
Delta Waterfowl
Ducks Unlimited
Guy Harvey Foundation
Houston Safari Club
International Game Fish Association
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 Marine Manufacturers
Association
National Professional Anglers Association
National Shooting Sports Foundation
National Wild Turkey Federation
Pheasants Forever
Pope and Young Club

Quail Forever
Safari Club International
Sportsmen's Alliance
The Conservation Fund
The Wildlife Society
Theodore Roosevelt Conservation
Partnership
Trout Unlimited
Whitetails Unlimited
Wild Sheep Foundation
Wildlife Forever
Wildlife Mississippi