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Can taxing firearm sales reduce gun violence? Preliminary evidence from two natural experiments

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Abstract

This study investigates the extent to which recently enacted excise taxes on the sale of firearms in California and Colorado influence the levels of gun violence in those states. We obtain and analyze empirical data from the Gun Violence Archive on all incidents of gun violence, including homicides and nonfatal shootings, in California, Colorado, and the surrounding states from January of 2022 through December of 2025. Using a difference-in-differences framework, we find that by discouraging firearm purchases, the excise tax in California accounts for 17.2 percent fewer incidents of gun violence, 12.9 percent fewer victim deaths (excluding suicides), and 26.6 percent fewer nonfatal injuries. These results imply that approximately 167 lives are saved and about 663 injuries are prevented annually in the state as a result of the tax. The excise tax in Colorado also reduces gun violence significantly, inducing 26.3 percent fewer incidents and 30.1 percent fewer injuries. The results have relevance for other states that are considering the enactment of excise taxes on firearms.

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1. Introduction

Americans purchase more than 15 million firearms every year (Gabriele, 2025), and public opinion surveys consistently rank the level of gun violence among society's top problems (Pew Research Center, 2023; Ad Council, 2024; Maher, 2024). That concern is understandable: gun violence is now the nation's leading cause of death among children and teenagers (McGough *et al.*, 2023), and the country experienced nearly 17,000 gun-related homicides and accidental deaths, more than 24,000 gun-related suicides, and almost 32,000 nonfatal shooting injuries in 2024 (Gun Violence Archive, 2025). This has given rise to an ongoing debate over gun control.

An important question in that debate is whether the widely observed association between firearm prevalence and violence is directly causal or due to reverse causality—that is, potential victims arming themselves for protection. Of course, if both direct and reverse causality occur, a vicious cycle may arise in which access to guns facilitates violence, which induces more gun ownership, which facilitates yet more violence. Another question is whether gun control policies merely encourage a substitution to alternative weapons, without reducing violence (Moore and Bergner, 2016). Still another is whether the prevalence of guns can actually reduce crime by deterring criminals (*ibid*). And certainly, the prevalence of firearms is not the sole cause of violence; mental illness, for example, has often been mentioned as a contributing factor (Bleyer *et al.*, 2024). It is, however, tautological that in the absence of guns, there could be no gun violence. Moreover, a greater availability of firearms can increase criminal access to guns through purchases, theft, borrowing, gifts, inheritance, or other means of acquisition. This, in turn, raises the probability that more crimes involving guns will occur and that more such acts will be lethal. Overall, the preponderance of evidence indicates that greater firearm prevalence increases the level of violence in society. In a review of the literature, Miller *et al.* (2013, p. 13) concluded, “where there are more guns, there are more violent deaths—indeed, many more. ...No credible evidence suggests otherwise.” Corroborating that finding, Johnson and Roach (2025) recently showed that gun-related homicides and suicides are causally related to firearm prevalence. Consequently, policies that discourage gun purchases have been shown to diminish violence; Koenig and Schindler (2023), for example, found that by decreasing impulse buying, mandatory waiting periods significantly reduce homicides.

By making firearms more expensive for buyers and less profitable for sellers, taxation likewise discourages gun sales (Eisenhauer, 2025a, 2025b). Indeed, both the supply and the demand for firearms are price-elastic (McDougal *et al.*, 2023; Eisenhauer, 2025b), implying that price changes, including those induced by taxes, have more than proportional effects on both the quantity of guns supplied and the quantity demanded. Additionally, unlike other forms of gun control, taxation also generates a negative income effect that may partially offset the substitution toward other weapons. Tax revenue can potentially be used to prevent violence as well, through enhanced law enforcement or gun buybacks (Eisenhauer, 2025a). We should therefore expect taxes to reduce the prevalence of firearms and their use in perpetrating violence, and several states, including California, Colorado, Maryland, Massachusetts, New Mexico, New York, Vermont, Washington, and Wisconsin, have recently considered or actually enacted excise taxes on the sale of firearms (Wisconsin State Legislature, 2023-24; Brownlee, 2024).

Prior research has simulated, but not empirically investigated, the effect of a firearm tax on the level of gun violence (Eisenhauer, 2025a). Although the federal government levies an excise tax of 10 percent on handguns and 11 percent on long guns and ammunition, those rates have remained unchanged for seven decades (Brownlee, 2024), making the impact on gun violence difficult to assess. In mid-2024, however, California imposed its own excise tax of 11 percent on

firearm purchases, and nine months later, Colorado voters adopted a 6.5 percent excise tax (McCleary, 2024). These new state-level initiatives provide natural experiments for evaluating fiscal policy related to firearms. Eisenhauer (2025b) examined the effects of these taxes on gun sales, and documented a decline of more than 10 percent in California after the tax went into effect, from an average of 89,648 to 80,579 guns sold per month, and a decline of about 19 percent in Colorado, from an average of 46,537 to 37,681 guns sold per month following the start of its excise tax; the larger impact of the lower tax rate would suggest greater price elasticities of supply and demand in Colorado than California. That study, however, did not investigate the potential impacts of the taxes on gun violence; the present note does so. We apply basic difference-in-differences analysis to longitudinal data from California, Colorado, and the states immediately surrounding them to evaluate the effects of the taxation events on three measures of gun violence. The data are described in the next section; this is followed by the analysis and results, and the paper ends with a short conclusion.

2. Data

Most sources of data on firearm injuries, including the Web-Based Injury Statistics Query and Reporting System provided by the Centers for Disease Control and Prevention, have been criticized for relying on small samples of emergency room visits (Barber, 2021). We therefore utilized the Gun Violence Archive (<https://www.gunviolencearchive.org/>), which provides a comprehensive repository of data on incidents of gun violence that can be searched by date, location, type of incident, and other features. We retrieved data by month on all incidents of gun violence in California and, for comparison, its three contiguous neighboring states, Oregon, Nevada, and Arizona, from January 1, 2022 through December 31, 2025. This provides 30 months of observations prior to the start of California's excise tax on July 1, 2024, and 18 months of data afterwards. For each month, we recorded data for three metrics of gun violence: the number of incidents, including those involving threats of injury (such as armed robberies), the number of victim deaths (excluding suicides), and the number of nonfatal injuries. Similarly, we retrieved monthly data on all three metrics of gun violence in Colorado and six bordering states, Wyoming, Utah, New Mexico, Oklahoma, Nebraska, and Kansas, over the same period. This provides 39 observations for each state in this cohort before the implementation of Colorado's tax on April 1, 2025, and nine subsequent observations.

Figure 1 displays the data by month for California along with the average of its three bordering states, on each dimension of gun violence. The vertical reference line at July 1, 2024 demarcates the pre- and post-tax periods. Injuries closely track incidents of gun violence, and both show a strong downward trend in California following the imposition of the tax. Despite a late spike, deaths are, on average, also lower in the post-tax period than the pre-tax period. The means and standard deviations are shown in Table I, as are the results of tests for the difference in means between the pre- and post-tax periods, both within California and in its neighboring states. On average, California experienced statistically significant reductions of more than 52 incidents of gun violence, 16 deaths, and nearly 58 nonfatal shooting injuries per month in the period following the imposition of its excise tax; these represent reductions of 18.7 percent, 15.3 percent, and 27.8 percent, respectively. The three neighboring states also experienced significant declines in gun violence over the 48-month timeframe; this general trend may have been influenced by federal legislation such as the Bipartisan Safer Communities Act (BSCA), which took effect in June of 2022 (Tucker, 2022).

Figure 1. Gun Violence in California and Surrounding States

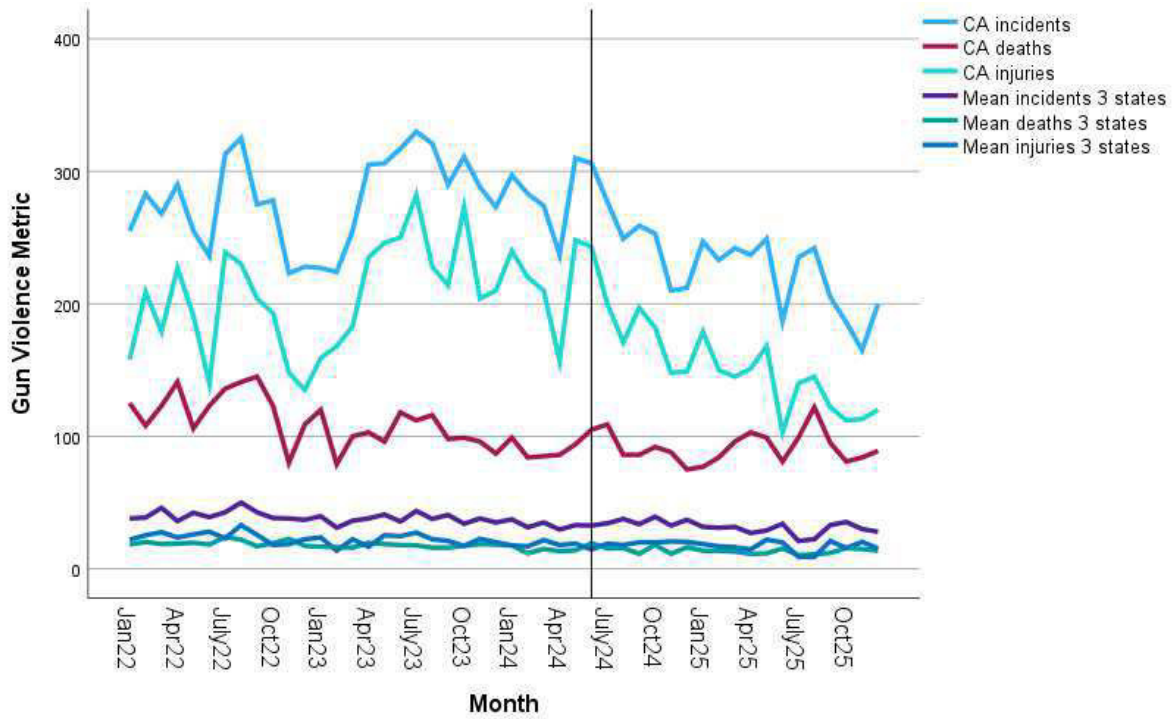


Table I. Gun Violence by State Before and After California’s Tax

State	Violence Metric	Pre-Tax Period in California 1/1/22-6/30/24		Post-Tax Period in California 7/1/24-12/31/25		Mean Difference	Signif.
		Mean	St. Dev.	Mean	St. Dev.		
California	Incidents	279.43	32.631	227.11	29.773	-52.322	.001
California	Deaths	107.90	18.683	91.44	11.903	-16.456	.001
California	Injuries	207.43	39.190	149.72	28.901	-57.711	.001
Oregon	Incidents	27.27	7.891	20.00	4.159	-7.267	.001
Oregon	Deaths	11.27	3.403	7.88	2.981	-3.489	.001
Oregon	Injuries	17.47	7.899	11.17	4.162	-6.300	.001
Nevada	Incidents	26.00	5.092	20.11	6.057	-5.889	.001
Nevada	Deaths	13.77	3.441	10.11	4.071	-3.656	.002
Nevada	Injuries	13.20	5.598	9.33	3.395	-3.867	.002
Arizona	Incidents	60.57	7.811	54.67	9.671	-5.90	.018
Arizona	Deaths	28.67	6.434	22.83	5.193	-5.833	.001
Arizona	Injuries	35.17	7.648	32.33	9.088	-2.833	.138

Figure 2 displays the monthly data on gun violence for Colorado, along with the average metrics for its six contiguous neighbors; the reference line marks the beginning of Colorado’s excise tax. Although the data for Colorado demonstrate a clear downward trend in gun violence, and injuries again track incidents closely, there is substantial variability in the post-tax period.

Figure 2. Gun Violence in Colorado and Surrounding States

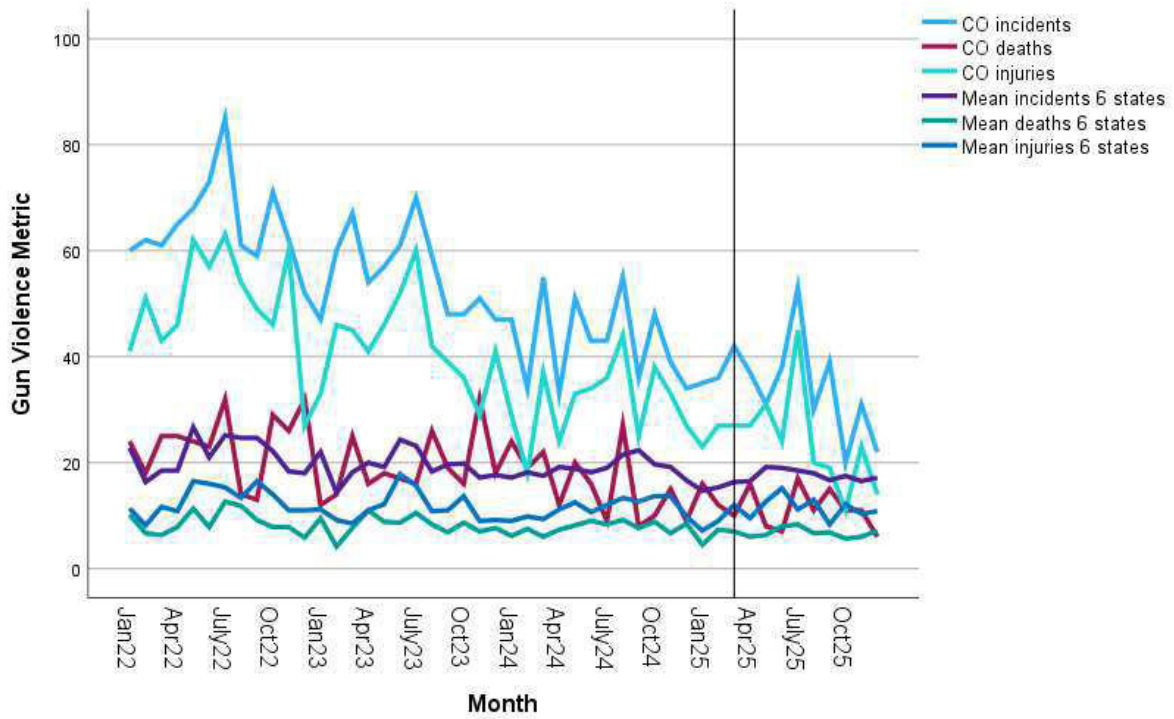


Table II. Gun Violence by State Before and After Colorado’s Tax

State	Violence Metric	Pre-Tax Period in Colorado 1/1/22-3/31/25		Post-Tax Period in Colorado 4/1/25-12/31/25		Mean Difference	Signif.
		Mean	St. Dev.	Mean	St. Dev.		
Colorado	Incidents	53.31	12.440	33.44	9.888	-19.863	.001
Colorado	Deaths	19.05	6.809	11.33	3.969	-7.718	.001
Colorado	Injuries	40.10	11.749	23.78	10.060	-16.325	.001
Wyoming	Incidents	2.62	1.786	3.11	2.088	0.496	.262
Wyoming	Deaths	1.05	1.276	1.44	0.882	0.393	.144
Wyoming	Injuries	1.08	1.201	1.33	1.414	0.256	.312
Utah	Incidents	12.10	3.858	10.67	2.828	-1.436	.111
Utah	Deaths	4.36	2.465	3.78	2.539	-0.581	.273
Utah	Injuries	6.36	3.475	4.67	2.598	-1.692	.060
New Mexico	Incidents	31.13	6.783	27.00	5.148	-4.128	.030
New Mexico	Deaths	15.77	5.527	11.67	3.240	-4.103	.008
New Mexico	Injuries	14.56	5.025	13.78	4.086	-0.786	.313
Oklahoma	Incidents	37.13	6.186	33.44	3.539	-3.684	.013
Oklahoma	Deaths	14.64	4.853	13.11	2.804	-1.530	.111
Oklahoma	Injuries	24.33	7.201	23.56	9.671	-0.778	.412
Nebraska	Incidents	12.87	5.202	12.56	4.304	-0.316	.426
Nebraska	Deaths	3.28	2.695	3.11	1.269	-0.171	.390
Nebraska	Injuries	10.69	5.832	11.11	3.516	0.419	.391
Kansas	Incidents	21.74	5.354	19.22	4.381	-2.521	.079
Kansas	Deaths	9.56	3.824	7.56	2.506	-2.009	.034
Kansas	Injuries	13.85	5.532	14.33	2.598	0.487	.349

Table II provides the means and standard deviations of the gun violence metrics before and after the enactment of Colorado’s excise tax, and shows that the state experienced significant average reductions of nearly 20 incidents, more than 7 deaths, and 16 nonfatal injuries per month. Compared to its pre-tax levels, these constitute reductions of 37.3 percent, 40.5 percent, and 40.7 percent, respectively. Adjacent states, however, fared differently. With a few exceptions, Colorado’s neighbors did not experience significant declines in gun violence between the time periods; indeed, Wyoming, Nebraska, and Kansas underwent some nonsignificant increases.

3. Methods and Results

We now distinguish the changes in gun violence that are attributable to the taxation events from any general changes that would have occurred in their absence. For that purpose, we employ a difference-in-differences (DiD) framework (Lechner, 2011), regressing the monthly data on a series of indicator variables for time, location, and the interaction between time and location, to ascertain whether the difference in gun violence between a taxed state (California or Colorado) and a control group remains constant over time or differs after the enactment of the tax. Though some additional gun legislation was passed in individual states, our specification of the temporal break points isolates the influence of the taxes. As a simplified illustration, note from Table I that from January 1, 2022 through June 30, 2024, California experienced an average of 279 incidents of gun violence monthly, while Oregon, with only about one-tenth as much population as California (U.S. Census Bureau, 2024), experienced an average of 27 incidents monthly, the difference between the two states’ means being 252 incidents. If California’s tax had no effect on violence, then following its implementation, California should again have experienced a monthly average of about 252 more incidents of gun violence than Oregon. In fact, however, in the post-tax period, California experienced an average of 227 incidents per month, while Oregon experienced 20, for a difference of only 207. Thus, California’s decrease in violence during its post-tax period outpaced that of the comparator state. Provided that the results are statistically significant, if Oregon was the sole comparator, a reduction of 7 incidents per month would be attributed to the general downward trend of violence, and the excess reduction in California, an average of 45 incidents per month, would be attributed to the reduction in firearm prevalence caused by the imposition of the excise tax.

Generalizing that example, we conducted a series of regressions using the model

$$Y_{it} = \beta_0 + \beta_1 TIME_1 + \beta_2 CA + \beta_3 (TIME_1 CA) + \beta_4 TIME_2 + \beta_5 CO + \beta_6 (TIME_2 CO) + \beta_7 BSCA + \xi \quad (1)$$

where Y_{it} denotes the gun violence metric in state i at time t , $TIME_1$ takes the value 0 through June 30, 2024 and 1 afterwards, $TIME_2$ takes the value 0 through March 31, 2025 and 1 afterwards, CA and CO are indicators for California and Colorado respectively, $TIME_1 CA$ and $TIME_2 CO$ are interaction terms, $BSCA$ is a control variable for the Bipartisan Safer Communities Act, and ξ denotes random error. Then when estimated, $\hat{\beta}_0$ represents the mean level of gun violence in the control group prior to July 1, 2024, $\hat{\beta}_1$ represents the change in violence in the control group after July 1, 2024, $\hat{\beta}_2$ represents the difference in violence between California and the control group prior to the implementation of California’s tax, $\hat{\beta}_3$ measures the effect of the excise tax in California, $\hat{\beta}_4$ represents the change in violence in the control group after April 1, 2025, $\hat{\beta}_5$ represents the difference in violence between Colorado and the control group prior to the

implementation of Colorado’s tax, $\hat{\beta}_6$ measures the impact of the excise tax in Colorado, and $\hat{\beta}_7$ indicates the effect of the BSCA. This basic DiD model assumes parallel trends; that is, while California experiences more incidents of violence than the control group due to its larger population, exogenous factors such as federal policies affect all states similarly, so in the absence of the state’s excise tax, the outcomes in the treatment and control groups would move in tandem. It further assumes that there are no spillover effects—*i.e.*, that excise taxes in California and Colorado do not entice purchases in neighboring states for cross-border smuggling.

We compared California to Oregon, Nevada, and Arizona, first separately and then collectively, on each of the three measures of gun violence. With 48 observations for each state, the one-on-one comparisons used 96 observations, and the comparisons of California to all three bordering states involved 192 observations. All of the regressions exhibited more than 90 percent explanatory power. The multi-state results, shown in the top panel of Table III, indicate that California’s excise tax induces a reduction of approximately 46 incidents of gun-related violence, 12 fewer deaths, and 53 fewer nonfatal shooting injuries per month, all of which are statistically significant at the one percent level. Compared to California’s pre-tax levels of gun violence, these outcomes represent incident, death, and injury reductions of 16.5 percent, 11.2 percent, and 25.7 percent, respectively.

Table III. Difference-in-Differences Results for California and Colorado

Metric	Constant	Time ₁	CA	Time ₁ CA	Time ₂	CO	Time ₂ CO	BSCA	R ²
California vs Oregon, Nevada, and Arizona									
Incidents	35.753 (4.627)***	-6.900 (3.908)*	241.489 (4.627)***	-45.970 (7.555)***				2.740 (5.009)	.953
Deaths	22.042 (2.311)***	-3.291 (1.952)*	90.000 (2.311)***	-12.130 (3.773)***				-5.177 (2.501)**	.922
Injuries	18.711 (4.326)***	-5.142 (3.655)	185.489 (4.326)***	-53.378 (7.065)***				4.042 (4.684)	.929
Colorado vs Wyoming, Utah, New Mexico, Oklahoma, Nebraska, and Kansas									
Incidents	22.137 (1.944)***				-1.470 (1.906)	33.709 (2.152)***	-17.932 (4.970)***	-3.000 (2.087)	.446
Deaths	8.913 (1.008)***				-1.187 (0.988)	10.940 (1.116)***	-6.385 (2.577)**	-0.948 (1.082)	.244
Injuries	13.744 (1.435)***				0.002 (1.407)	28.291 (1.589)***	-15.976 (3.669)***	-2.284 (1.541)	.505
California and Colorado vs Oregon, Nevada, Arizona, Wyoming, Utah, New Mexico, Oklahoma, Nebraska, and Kansas									
Incidents	26.594 (2.243)***	-2.315 (2.167)	253.106 (3.436)***	-47.926 (5.600)***	-4.030 (2.618)	27.530 (3.015)***	-14.001 (6.946)**	-0.333 (2.460)	.936
Deaths	13.380 (1.145)***	-2.211 (1.107)**	96.277 (1.755)***	-13.906 (2.860)***	0.201 (1.337)	8.040 (1.540)***	-5.881 (3.547)*	-2.197 (1.256)*	.893
Injuries	15.294 (1.854)***	-0.666 (1.792)	191.894 (2.841)***	-55.216 (4.631)***	-3.781 (2.165)*	24.702 (2.493)***	-12.079 (5.744)**	0.307 (2.034)	.920

Note: *, **, and *** denote statistical significance at the .10, .05, and .01 levels, respectively. Standard errors are in parentheses.

We conducted a similar set of analyses for Colorado and its six nearest neighbors. Each state-by-state comparison again used 96 observations, while the comparisons between Colorado and all six states encompassed 336 observations. In general, those results yielded less statistical significance and lower explanatory power than the results for California, possibly due to the shorter post-tax period in Colorado (nine months as opposed to 18 months in California). When Colorado

is compared with its six neighbors simultaneously, as shown in the center panel of Table III, we find that its excise tax induces significant reductions of 17.9 incidents of gun violence, 6.4 deaths, and nearly 16 nonfatal injuries per month, representing decreases of 33.6 percent, 33.5 percent, and 39.8 percent from the pre-tax levels, respectively. The larger magnitudes (in percentage terms) of the gun violence reductions in Colorado than California correspond to the larger percentage reduction in firearm sales in Colorado following the implementation of its excise tax (Eisenhauer, 2025b).

Finally, we expanded the analysis to include all 11 states and both taxation events. With 48 monthly observations per state, there were 528 observations in total. In these regressions, which are shown in the bottom panel of Table III, the effects of the California tax were even larger than in the three-state comparison, accounting for significant reductions of about 48 incidents of gun violence, 14 deaths, and 55 nonfatal injuries per month. Compared to the pre-tax averages, these represent reductions of 17.2 percent, 12.9 percent, and 26.6 percent, respectively. The effects of the Colorado tax, by contrast, were smaller and less significant than in its six-state comparison, yet represented reductions of more than 14 incidents (26.3 percent) and 12 injuries (30.1 percent) per month. The reduction of 5.88 deaths (30.9 percent) was only significant at the ten percent level.

4. Discussion and Conclusion

A fundamental question in the national debate on gun control is whether reducing the prevalence of firearms reduces gun violence. The recently enacted excise taxes on firearm sales in California and Colorado present a rare opportunity to evaluate the impact of fiscal policy on firearm violence, and this is the first study to analyze empirical data from these two natural experiments. Applying a difference-in-differences framework to four years of monthly data from the Gun Violence Archive, we find that by making guns more expensive for buyers and less profitable for sellers, thereby discouraging firearm purchases, the excise tax in California reduces incidents of gun violence, victim deaths, and nonfatal injuries by 17.2 percent, 12.9 percent, and 26.6 percent, respectively. The excise tax in Colorado also exerts a relatively large negative influence on gun violence, and the results have statistical significance when compared to adjacent states, but appear somewhat smaller and less significant when compared to a larger cohort of Western states that includes California.

A possible explanation for this difference in the statistical significance of the two states' outcomes is the shorter post-tax time period in Colorado, which makes the estimates there more sensitive to outliers. The brevity of the time frame in both states, however, also implies that other exogenous factors that could potentially influence the outcomes, such as the mental health of the population, are unlikely to have undergone major changes during the period.

Annualizing the monthly reductions in gun violence implies that California experiences approximately 575 fewer incidents of gun violence per year as a result of its excise tax, saving about 167 lives and preventing about 663 injuries; Colorado experiences about 168 fewer incidents and 145 fewer injuries annually. In principle, these reductions in violence can also be monetized. The National Institute for Criminal Justice Reform (2023) estimates the direct cost to taxpayers (for first responders, crime scene investigations, court costs, and other such expenses) to be more than \$1.26 million for a gun-related homicide and more than \$697,000 for a nonfatal shooting injury, though the average costs are about half as much, because some crimes go unreported or unprosecuted. On this basis, California's excise tax saves taxpayers between \$328 million and \$672 million annually; for context, this is between 5.7 and 11.8 times the \$57.2 million in tax

revenue collected from the excise tax in its first fiscal year (Eisenhauer, 2025b). Colorado's tax is estimated to save the state between \$49 million and \$101 million annually in injury prevention alone. For comparison, the state's excise tax revenue averaged \$1.31 million per month between April and October of 2025 (Colorado Department of Revenue, 2026), so the savings from injury prevention are on the order of 3.1 to 6.4 times the tax revenue. These ranges of savings are conservative, inasmuch as they include only the prevention of injuries and, in the case of California, third-party deaths (excluding gun-related suicides); they do not monetize the prevention of other forms of gun violence such as armed robbery, and do not include indirect costs such as reduced property values.

There are, of course, important differences between California and Colorado. As the nation's largest state, California has more than six times the population of Colorado (U.S. Census Bureau, 2024). With 94.2 percent of its population living in cities, California is also the most urban of the 50 states, while Colorado, at 86 percent, ranks 13th in urbanization (Visual Capitalist, 2023). As a consequence, Californians purchase a relatively greater proportion of handguns, and a relatively lower proportion of hunting rifles and shotguns than Coloradans. Data from the Federal Bureau of Investigation's (FBI) National Instant Criminal Background Check System show that from 2022 through 2025, the number of background checks conducted in California, including those for private sales, was 85 percent higher for handguns than long guns, whereas handgun checks were 52 percent higher than long gun checks in Colorado (https://www.fbi.gov/file-repository/cjis/nics_firearm_checks_year_by_state_type.pdf/view). Cultural evidence also suggests that Coloradans are more likely than Californians to own firearms for recreational purposes (Boine *et al.*, 2020). Additionally, the processes by which the excise taxes were enacted differed between the two states: the majority of Colorado voters willingly adopted the tax at the ballot box, whereas the tax was not put to a popular vote in California but was imposed by legislative fiat (McCleary, 2024). The revenue expenditures also differ: California's tax funds a violence intervention and prevention program, while Colorado's tax revenue is allocated primarily to services for crime victims (Eisenhauer, 2025b). Yet despite such differences, our findings indicate that the excise taxes induced significant reductions in gun violence in both states; this suggests that the outcomes are not unique to a specific location or a particular set of circumstances. Thus, excise taxes may be similarly effective in other states.

A notable limitation of this study is that the recency of the two excise taxes restricts the post-tax timeframe, especially in Colorado. Future replications that take advantage of longer experience with these taxes and incorporate additional control variables should eventually provide more reliable estimates of their effects. Nonetheless, this initial empirical analysis highlights the potential role of taxation in reducing gun violence. For other states or localities considering taxes on firearms, this study provides evidence of the reductions in incidents of violence, deaths, and injuries that can be expected to result from such policies.

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