

117TH CONGRESS  
2D SESSION

# H. R. 8957

To amend the Internal Revenue Code of 1986 to increase certain taxes related to firearms, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 22, 2022

Mr. DANNY K. DAVIS of Illinois (for himself, Mr. PASCRELL, Mr. SCHNEIDER, Mr. BLUMENAUER, Mr. SUOZZI, Ms. MOORE of Wisconsin, Mr. EVANS, Ms. SÁNCHEZ, Ms. SEWELL, Mr. HIGGINS of New York, Mr. BEYER, Mr. VARGAS, Ms. PORTER, Mr. CARSON, Ms. NORTON, Ms. DEAN, Mr. AUCHINCLOSS, Mr. BROWN of Maryland, Mrs. CAROLYN B. MALONEY of New York, Mr. COHEN, Mr. JOHNSON of Georgia, and Ms. KELLY of Illinois) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code of 1986 to increase certain taxes related to firearms, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Gun Violence Preven-  
5 tion and Safe Communities Act of 2022”.

1 **SEC. 2. INCREASE IN EXCISE TAX ON SALE OF FIREARMS,**  
2 **ETC.**

3 (a) IN GENERAL.—Section 4181 of the Internal Rev-  
4 enue Code of 1986 is amended—

5 (1) by striking “There” and inserting the fol-  
6 lowing:

7 “(a) IN GENERAL.—There”, and

8 (2) by adding at the end the following new sub-  
9 section:

10 “(b) INCREASED TAX TO FUND GUN VIOLENCE  
11 PREVENTION PROGRAMS.—

12 “(1) IN GENERAL.—Each rate of tax imposed  
13 under subsection (a) is hereby increased by 0.5 per-  
14 centage points.

15 “(2) APPLICATION OF TAX TO FRAMES AND RE-  
16 CEIVERS.—

17 “(A) IN GENERAL.—Any frame or receiver  
18 of a firearm shall be subject to tax under sub-  
19 section (a) (after taking into account paragraph  
20 (1)) in the same manner as a firearm which is  
21 neither a pistol nor a revolver.

22 “(B) SPECIAL RULE FOR SPLIT OR MOD-  
23 ULAR FRAMES AND RECEIVERS.—In the case of  
24 any split or modular frame or receiver, if any  
25 module of such frame or receiver is sold sepa-  
26 rately, such module shall be treated as a frame

1 or receiver if (and only if) such module is re-  
2 quired to be marked and serialized by the At-  
3 torney General.

4 “(C) PREVENTION OF DOUBLE TAX-  
5 ATION.—Subparagraph (A) shall not apply to  
6 any frame or receiver if the manufacturer, pro-  
7 ducer, or importer thereof demonstrates to the  
8 satisfaction of the Secretary that such frame or  
9 receiver will be used in the manufacture or pro-  
10 duction of a firearm to which the tax imposed  
11 by this section applies.”.

12 (b) EXEMPTION FOR UNITED STATES.—Subsection  
13 (b) of section 4182 of the Internal Revenue Code of 1986  
14 is amended to read as follows:

15 “(b) SALES TO UNITED STATES.—No firearm, pistol,  
16 revolver, frame or receiver for a firearm, shell, or cartridge  
17 purchased with funds appropriated for any department,  
18 agency, or instrumentality of the United States shall be  
19 subject to any tax imposed on the sale or transfer of such  
20 article.”.

21 (c) GUN VIOLENCE PREVENTION TRUST FUND.—

22 (1) IN GENERAL.—Subchapter A of chapter 98  
23 of the Internal Revenue Code of 1986 is amended by  
24 adding at the end the following new section:

1 **“SEC. 9512. GUN VIOLENCE PREVENTION TRUST FUND.**

2 “(a) CREATION OF TRUST FUND.—

3 “(1) IN GENERAL.—There is established in the  
4 Treasury of the United States a trust fund to be  
5 known as the ‘Gun Violence Prevention Trust  
6 Fund’, consisting of such amounts as may be appro-  
7 priated or credited to such fund as provided in this  
8 section or section 9602(b).

9 “(2) ESTABLISHMENT OF ACCOUNTS.—There is  
10 established in the Gun Violence Prevention Trust  
11 Fund each of the following accounts:

12 “(A) The Violence Prevention Account.

13 “(B) The Gun Violence Research Account.

14 “(C) Hate Crimes Data Collection, Preven-  
15 tion, and Enforcement Account.

16 “(D) Firearm Forensics Account.

17 “(3) GUN VIOLENCE RESEARCH SUB-  
18 ACCOUNTS.—There is established in the Gun Vio-  
19 lence Research Account a Centers for Disease Con-  
20 trol and Prevention Subaccount and a National In-  
21 stitutes of Health Subaccount.

22 “(b) TRANSFERS TO TRUST FUND AND AC-  
23 COUNTS.—There are hereby appropriated to the Gun Vio-  
24 lence Prevention Trust Fund amounts equivalent to the  
25 taxes received in the Treasury under section 4181(b).  
26 Such amounts shall be divided equally among each of the

1 accounts established under subsection (a)(2). Such  
2 amounts allocated to the Gun Violence Research Account  
3 under the preceding sentence shall be divided equally be-  
4 tween the Centers for Disease Control and Prevention  
5 Subaccount and the National Institutes of Health Sub-  
6 account.

7 “(c) EXPENDITURES.—Amounts in the Gun Violence  
8 Prevention Trust Fund shall be available, as provided in  
9 appropriation Acts, only as follows:

10 “(1) VIOLENCE PREVENTION.—Amounts in the  
11 Violence Prevention Account shall be available to the  
12 Office of Justice Programs of the Department of  
13 Justice to carry out community-based violence inter-  
14 vention and prevention initiatives.

15 “(2) GUN VIOLENCE RESEARCH.—

16 “(A) CENTERS FOR DISEASE CONTROL  
17 AND PREVENTION.—Amounts in the Centers for  
18 Disease Control and Prevention Subaccount  
19 shall be available to the National Center for In-  
20 jury Prevention and Control of the Centers for  
21 Disease Control and Prevention for purposes of  
22 research on gun violence and its prevention, in-  
23 cluding prevention of suicide by firearm.

24 “(B) NATIONAL INSTITUTES OF  
25 HEALTH.—Amounts in the National Institutes

1 of Health Subaccount shall be available to the  
2 National Institutes of Health for purposes of  
3 research on gun violence and its prevention, in-  
4 cluding prevention of suicide by firearm.

5 “(3) HATE CRIMES DATA COLLECTION, PRE-  
6 VENTION, AND ENFORCEMENT.—Amounts in the  
7 Hate Crimes Data Collection, Prevention, and En-  
8 forcement Account shall be available to carry out the  
9 Jabara-Heyer NO HATE Act (section 5 of Public  
10 Law 117–13).

11 “(4) FIREARM FORENSICS.—Amounts in the  
12 Firearm Forensics Account shall be available to the  
13 Bureau of Alcohol, Tobacco, Firearms and Explo-  
14 sives for the activities of the National Firearms Ex-  
15 aminer Academy.”

16 (2) CONFORMING AMENDMENTS.—

17 (A) Section 3(a) of the Pittman-Robertson  
18 Wildlife Restoration Act (16 U.S.C. 669b(a)) is  
19 amended by inserting “(other than subsection  
20 (b) thereof)” after “4181”.

21 (B) The table of sections for subchapter A  
22 of chapter 98 of the Internal Revenue Code of  
23 1986 is amended by adding at the end the fol-  
24 lowing new item:

“Sec. 9512. Gun Violence Prevention Trust Fund.”

1 (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply with respect to sales after the date  
3 of the enactment of this Act.

4 **SEC. 3. INFLATION ADJUSTMENT OF OCCUPATIONAL AND**  
5 **TRANSFER TAXES RELATING TO FIREARMS.**

6 (a) OCCUPATIONAL TAX ADJUSTED FOR INFLA-  
7 TION.—

8 (1) IN GENERAL.—Section 5801 of the Internal  
9 Revenue Code of 1986 is amended by adding at the  
10 end the following new subsection:

11 “(c) ADJUSTMENT FOR INFLATION.—In the case of  
12 any taxable period beginning in a calendar year after  
13 2022, the \$1,000 amounts in subsections (a)(1) and (b)(1)  
14 and the \$500 amounts in subsections (a)(2) and (b)(1)  
15 shall each be increased by an amount equal to—

16 “(1) such dollar amount, multiplied by

17 “(2) the cost-of-living adjustment determined  
18 under section 1(f)(3) for the calendar year in which  
19 the taxable year begins, determined by substituting  
20 ‘calendar year 2021’ for ‘calendar year 2016’ in sub-  
21 paragraph (A)(ii) thereof.

22 If any increase under the preceding sentence is not a mul-  
23 tiple of \$10, such increase shall be rounded to the next  
24 lowest multiple of \$10.”.

1           (2) EFFECTIVE DATE.—The amendment made  
2           by this section shall apply to taxable periods begin-  
3           ning after December 31, 2022.

4           (b) TRANSFER TAX ADJUSTED FOR INFLATION.—

5           (1) IN GENERAL.—Section 5811 of the Internal  
6           Revenue Code of 1986 is amended by adding at the  
7           end the following new subsection:

8           “(d) ADJUSTMENT FOR INFLATION.—In the case of  
9           any transfer after 2022, the \$200 and \$5 amounts in sub-  
10          section (a) shall each be increased by an amount equal  
11          to—

12                   “(1) such dollar amount, multiplied by

13                   “(2) the cost-of-living adjustment determined  
14                   under section 1(f)(3) for the calendar year in which  
15                   the transfer occurs, determined by substituting ‘cal-  
16                   endar year 2021’ for ‘calendar year 2016’ in sub-  
17                   paragraph (A)(ii) thereof.

18          If any increase under the preceding sentence is not a mul-  
19          tiple of \$5 (\$1 in the case of any increase of the \$5  
20          amount), such increase shall be rounded to the next lowest  
21          multiple of \$5 (\$1 in the case of any increase of the \$5  
22          amount).”.



1           (2) EFFECTIVE DATE.—The amendment made  
2           by this section shall apply to transfers after Decem-  
3           ber 31, 2022.

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