

117TH CONGRESS
2^D SESSION

H. R. 9033

To amend the Internal Revenue Code of 1986 to remove short-barreled rifles, short-barreled shotguns, and certain other weapons from the definition of firearms for purposes of the National Firearms Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 2022

Mr. CLYDE introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, 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

A BILL

To amend the Internal Revenue Code of 1986 to remove short-barreled rifles, short-barreled shotguns, and certain other weapons from the definition of firearms for purposes of the National Firearms Act, 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 “Stop Harassing Own-
5 ers of Rifles Today Act” or as the “SHORT Act”.

1 **SEC. 2. DEFINITION OF FIREARM.**

2 (a) IN GENERAL.—Subsection (a) of section 5845 of
3 the Internal Revenue Code of 1986 is amended to read
4 as follows:

5 “(a) FIREARM.—

6 “(1) IN GENERAL.—The term ‘firearm’
7 means—

8 “(A) a machinegun,

9 “(B) any silencer (as defined in section
10 921 of title 18, United States Code), and

11 “(C) a destructive device.

12 “(2) EXCEPTION.—The term ‘firearm’ shall not
13 include an antique firearm or any device (other than
14 a machinegun or destructive device) which, although
15 designed as a weapon, the Secretary finds by reason
16 of the date of its manufacture, value, design, and
17 other characteristics is primarily a collector’s item
18 and is not likely to be used as a weapon.”.

19 (b) SHOTGUNS NOT TREATED AS DESTRUCTIVE DE-
20 VICES.—Section 5485(f) of the Internal Revenue Code of
21 1986 is amended by striking “except a shotgun or shotgun
22 shell which the Secretary finds is generally recognized as
23 particularly suitable for sporting purposes” and inserting
24 “except shotgun shells and any weapon that is designed
25 to shoot shotgun shells”.

1 (c) CONFORMING AMENDMENTS.—Section 5811(a) of
2 the Internal Revenue Code of 1986 is amended by striking
3 “, except, the transfer tax on any firearm classified as any
4 other weapon under section 5845(e) shall be at the rate
5 of \$5 for each such firearm transferred”.

6 (d) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to calendar quarters beginning
8 after the 90-day period that starts on the date of the en-
9 actment of this Act.

10 **SEC. 3. ELIMINATION OF DISPARATE TREATMENT OF**
11 **SHORT-BARRELED RIFLES AND SHORT-BAR-**
12 **RELED SHOTGUNS USED FOR LAWFUL PUR-**
13 **POSES.**

14 Section 922 of title 18, United States Code, is
15 amended—

16 (1) in subsection (a)(4)—

17 (A) by striking “, machinegun” and insert-
18 ing “or machinegun”; and

19 (B) by striking “short-barreled shotgun, or
20 short-barreled rifle,”; and

21 (2) in subsection (b)(4)—

22 (A) by striking “, machinegun” and insert-
23 ing “or machinegun”; and

24 (B) by striking “short-barreled shotgun, or
25 short-barreled rifle,”.

1 **SEC. 4. TREATMENT OF SHORT-BARRELED RIFLES, SHORT-**
2 **BARRELED SHOTGUNS, AND OTHER WEAP-**
3 **ONS DETERMINED BY REFERENCE TO NA-**
4 **TIONAL FIREARMS ACT.**

5 Section 5841 of the Internal Revenue Code of 1986
6 is amended by adding at the end the following:

7 “(f) REQUIREMENTS FOR SHORT-BARRELED RI-
8 FLES, SHORT-BARRELED SHOTGUNS, AND OTHER WEAP-
9 ONS DETERMINED BY REFERENCE.—In the case of any
10 registration or licensing requirement under State or local
11 law with respect to a short-barreled rifle, short-barreled
12 shotgun, or any other weapon (as defined in section
13 5845(e)) which is determined by reference to the National
14 Firearms Act, any person who acquires or possesses such
15 rifle, shotgun, or other weapon in accordance with chapter
16 44 of title 18, United States Code, shall be treated as
17 meeting any such registration or licensing requirement
18 with respect to such rifle, shotgun, or other weapon.”.

19 **SEC. 5. PREEMPTION OF CERTAIN STATE LAWS IN RELA-**
20 **TION TO SHORT-BARRELED RIFLES AND**
21 **SHORT-BARRELED SHOTGUNS.**

22 Section 927 of title 18, United States Code, is
23 amended—

24 (1) by striking “No provision” and inserting
25 the following:

26 “(a) IN GENERAL.—No provision”; and

1 (2) by adding at the end the following:

2 “(b) TAXES ON SHORT-BARRELED RIFLES OR
3 SHORT-BARRELED SHOTGUNS.—Notwithstanding sub-
4 section (a), a law of a State or a political subdivision of
5 a State that imposes a tax, other than a generally applica-
6 ble sales or use tax, on making, transferring, using, pos-
7 sessing, or transporting a short-barreled rifle or short-bar-
8 reled shotgun in or affecting interstate or foreign com-
9 merce, or imposes a marking, recordkeeping, or registra-
10 tion requirement with respect to such a rifle or shotgun,
11 shall have no force or effect.”.

12 **SEC. 6. DESTRUCTION OF RECORDS.**

13 (a) IN GENERAL.—Not later than 365 days after the
14 date of the enactment of this Act, the Attorney General
15 shall destroy—

16 (1) any registration of an applicable weapon
17 maintained in the National Firearms Registration
18 and Transfer Record pursuant to section 5841 of
19 the Internal Revenue Code of 1986,

20 (2) any application to transfer filed under sec-
21 tion 5812 of such Code that identifies the transferee
22 of an applicable weapon, and

23 (3) any application to make filed under section
24 5822 of such Code that identifies the maker of an
25 applicable weapon.

1 (b) APPLICABLE WEAPON.—For purposes of this sec-
2 tion, the term “applicable weapon” means—

3 (1) a rifle, or weapon made from a rifle, de-
4 scribed in paragraph (3) or (4) of section 5845(a)
5 of the Internal Revenue Code of 1986 (as in effect
6 on the day before the enactment of this Act),

7 (2) any shotgun—

8 (A) described in paragraph (1) or (2) of
9 section 5845(a) of the Internal Revenue Code
10 of 1986 (as in effect on the day before the en-
11 actment of this Act), or

12 (B) treated as destructive device under
13 5845(f) of such Code (as in effect on the day
14 before the enactment of this Act) and not so
15 treated under such section as in effect imme-
16 diately after such date, and

17 (3) any other weapon, as defined in section
18 5845(e) of such Code.

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