

117TH CONGRESS
1ST SESSION

H. R. 2466

To amend the Internal Revenue Code of 1986 to include armor-piercing, concealable weapons within the definition of “firearm” under the National Firearms Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2021

Mrs. DEMINGS (for herself, Mr. NEGUSE, Ms. BASS, Ms. DEAN, Mr. DEUTCH, Mr. JOHNSON of Georgia, Ms. LEE of California, Ms. LOFGREN, Mrs. CAROLYN B. MALONEY of New York, Mr. RASKIN, Mr. SUOZZI, Mr. THOMPSON of California, Mr. TORRES of New York, Ms. WASSERMAN SCHULTZ, Mr. JONES, Mr. DEFazio, Ms. NORTON, Mr. SWALWELL, Mr. LANGEVIN, Mr. CARSON, Ms. SCHAKOWSKY, Ms. MCCOLLUM, Mr. VARGAS, Ms. KELLY of Illinois, Mr. CROW, Ms. WILLIAMS of Georgia, Mr. PERLMUTTER, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. KHANNA, Mr. AUCHINCLOSS, Mr. ESPAILLAT, Ms. MATSUI, Mr. DANNY K. DAVIS of Illinois, Ms. ROYBAL-ALLARD, Mr. RUSH, and Ms. GARCIA of Texas) 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 include armor-piercing, concealable weapons within the definition of “firearm” under 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Law Enforcement Pro-
3 tection Act of 2021”.

4 **SEC. 2. ARMOR-PIERCING, CONCEALABLE WEAPONS.**

5 (a) IN GENERAL.—Section 5845(a) of the Internal
6 Revenue Code of 1986 is amended by striking “and (8)”
7 and inserting “; (8) an armor-piercing, concealable weap-
8 on; and (9)”.

9 (b) ARMOR-PIERCING, CONCEALABLE WEAPON.—
10 Section 5845 of such Code is amended by adding at the
11 end the following new subsection:

12 “(n) ARMOR-PIERCING, CONCEALABLE WEAPON.—
13 The term ‘armor-piercing, concealable weapon’ means any
14 weapon or device capable of being concealed on the person
15 and from which can be discharged through the energy of
16 an explosive any of the following rounds of ammunition:

17 “(1) .450 Bushmaster.

18 “(2) 5.56mm (including the 5.56x45mm NATO
19 and .223 Remington).

20 “(3) 7.62mm (including the 7.62x39mm, .308
21 Winchester, 7.62 NATO, 7.62x51mm NATO, .30
22 carbine, 7.62x33mm, or .300 AAC Blackout).

23 “(4) .50 BMG.

24 “(5) 5.7x28mm.

25 “(6) Any other round determined by the Bu-
26 reau of Alcohol, Tobacco, Firearms, and Explosives

1 to be capable of, when fired by such weapon or de-
2 vice, penetrating the standard body armor worn by
3 law enforcement officers.”.

4 (c) CONFORMING AMENDMENTS.—

5 (1) Section 921(a) of title 18, United States
6 Code, is amended by adding at the end the fol-
7 lowing:

8 “(36) The term ‘armor-piercing, concealable
9 weapon’ has the meaning given such term in section
10 5845(n) of the National Firearms Act (26 U.S.C.
11 5845(n)).”.

12 (2) Section 922 of title 18, United States Code,
13 is amended—

14 (A) in subsection (a)(4), by striking “or
15 short-barreled rifle,” and inserting “short-bar-
16 reled rifle, or armor-piercing, concealable weap-
17 on,”; and

18 (B) in subsection (b)(4) by striking “or
19 short-barreled rifle,” and inserting “short-bar-
20 reled rifle, or armor-piercing, concealable weap-
21 on,”.

22 (3) Section 924(c)(1)(B)(i) is amended by in-
23 serting “armor-piercing, concealable weapon,” after
24 “short-barreled shotgun,”.

25 (d) EFFECTIVE DATE.—

1 (1) IN GENERAL.—The amendments made by
2 this section shall take effect on the date of the en-
3 actment of this Act.

4 (2) APPLICATION TO POSSESSION ON DATE OF
5 ENACTMENT.—Notwithstanding paragraph (1), any
6 person on the date of the enactment of this Act pos-
7 sessed a device described in section 5845(a)(8) of
8 the Internal Revenue Code of 1986 (as amended by
9 this Act) shall, not later than the end of the 18th
10 month beginning after the date of the enactment of
11 this Act, register such weapon or device with the
12 Secretary of the Treasury and include with such reg-
13 istration the information required under section
14 5841(a) of such Code. Such registration shall be-
15 come a part of the National Firearms Registration
16 and Transfer Record required to be maintained by
17 such section.

18 **SEC. 3. USE OF NATIONAL FIREARMS ACT TAXES.**

19 Part I of subchapter B of chapter 53 of the Internal
20 Revenue Code of 1986 is amended redesignating section
21 5849 as section 5850 and by inserting after section 5847
22 the following new section:

23 **“SEC. 5849. USE OF TAXES.**

24 “To carry out the purposes of this chapter and to
25 supplement appropriations otherwise made available for

1 such purposes, the Bureau of Alcohol, Tobacco, Firearms,
2 and Explosives may spend the amounts collected under
3 subchapter A for fiscal years 2021 and thereafter.”.

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