

[118H152]

  
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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

# H. R. \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to remove silencers from the definition of firearms, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. CLINE introduced the following bill; which was referred to the Committee on \_\_\_\_\_

### A BILL

To amend the Internal Revenue Code of 1986 to remove silencers from the definition of 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 "Hearing Protection  
5 Act".

6 **SEC. 2. EQUAL TREATMENT OF SILENCERS AND FIREARMS.**

7 (a) IN GENERAL.—Section 5845(a) of the Internal  
8 Revenue Code of 1986 is amended by striking "(7) any

1 silencer” and all that follows through “; and (8)” and in-  
2 serting “and (7)”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 this section shall apply to calendar quarters beginning  
5 more than 90 days after the date of the enactment of this  
6 Act.

7 **SEC. 3. TREATMENT OF CERTAIN SILENCERS.**

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

10 “(f) FIREARM SILENCERS.—A person acquiring or  
11 possessing a firearm silencer in accordance with chapter  
12 44 of title 18, United States Code, shall be treated as  
13 meeting any registration and licensing requirements of the  
14 National Firearms Act with respect to such silencer.”.

15 **SEC. 4. PREEMPTION OF CERTAIN STATE LAWS IN RELA-**  
16 **TION TO FIREARM SILENCERS.**

17 Section 927 of title 18, United States Code, is  
18 amended by adding at the end the following: “Notwith-  
19 standing the preceding sentence, a law of a State or a  
20 political subdivision of a State that imposes a tax, other  
21 than a generally applicable sales or use tax, on making,  
22 transferring, using, possessing, or transporting a firearm  
23 silencer in or affecting interstate or foreign commerce, or  
24 imposes a marking, recordkeeping or registration require-

1 ment with respect to such a firearm silencer, shall have  
2 no force or effect.”.

3 **SEC. 5. DESTRUCTION OF RECORDS.**

4 Not later than 365 days after the date of the enact-  
5 ment of this Act, the Attorney General shall destroy any  
6 registration of a silencer maintained in the National Fire-  
7 arms Registration and Transfer Record pursuant to sec-  
8 tion 5841 of the Internal Revenue Code of 1986, any ap-  
9 plication to transfer filed under section 5812 of the Inter-  
10 nal Revenue Code of 1986 that identifies the transferee  
11 of a silencer, and any application to make filed under sec-  
12 tion 5822 of the Internal Revenue Code of 1986 that iden-  
13 tifies the maker of a silencer.

14 **SEC. 6. AMENDMENTS TO TITLE 18, UNITED STATES CODE.**

15 Title 18, United States Code, is amended—

16 (1) in section 921(a), by striking paragraph  
17 (25) and inserting the following:

18 “(25) The terms ‘firearm silencer’ and ‘firearm  
19 muffler’ mean—

20 “(A) any device designed or redesigned,  
21 made or remade, and intended—

22 “(i) to silence, muffle, or diminish the  
23 auditory report of a portable firearm; and

24 “(ii) to be attached to a portable fire-  
25 arm, directly or through a mount, adaptor,

1 or other device that is not a firearm si-  
2 lencer or firearm muffler; or

3 “(B) the outer tube or other single part of  
4 any device that—

5 “(i) provides the primary housing or  
6 is the primary structure for internal  
7 sound-reduction components designed or  
8 redesigned, made or remade, and intended  
9 to silence, muffle, or diminish the auditory  
10 report of a portable firearm; and

11 “(ii) attaches to a portable firearm,  
12 directly or through a mount, adaptor, or  
13 other device that is not a firearm silencer  
14 or firearm muffler.”;

15 (2) in section 922(b)—

16 (A) in paragraph (1), by striking “shotgun  
17 or rifle” the first place it appears and inserting  
18 “shotgun, rifle, firearm silencer or firearm muf-  
19 fler”; and

20 (B) in paragraph (3), by striking “rifle or  
21 shotgun” and inserting “shotgun, rifle, firearm  
22 silencer or firearm muffler”; and

23 (3) in section 923(i)—

24 (A) by striking “Licensed” and inserting  
25 the following:



1           “(1) In the case of a firearm other than a fire-  
2 arm silencer or firearm muffler, licensed”; and

3                   (B) by adding at the end the following:

4           “(2) In the case of a firearm silencer or firearm  
5 muffler, licensed importers and licensed manufactur-  
6 ers shall identify by means of a serial number en-  
7 graved or cast on the outer tube or other single part  
8 that provides the primary housing or primary struc-  
9 ture of the firearm silencer or firearm muffler, in  
10 such manner as the Attorney General shall by regu-  
11 lations prescribe, each firearm silencer or firearm  
12 muffler imported or manufactured by such importer  
13 or manufacturer, except that, if marking the outer  
14 tube or other single part that provides the primary  
15 housing or primary structure is impractical, licensed  
16 importers or licensed manufacturers shall submit a  
17 request for a marking variance to the Attorney Gen-  
18 eral. The Attorney General shall grant such a re-  
19 quest except on showing good cause that marking  
20 the firearm silencer or firearm muffler as requested  
21 would not further the purposes of this chapter.”.

22 **SEC. 7. IMPOSITION OF TAX ON FIREARM SILENCERS OR**  
23 **FIREARM MUFFLERS.**

24           (a) IN GENERAL.—Section 4181 of the Internal Rev-  
25 enue Code of 1986 is amended by adding at the end of

1 the list relating to “Articles taxable at 10 percent” the  
2 following:

3 “Firearm silencers or firearm mufflers.”.

4 (b) FIREARM SILENCERS; FIREARM MUFFLERS.—

5 Section 4181 of such Code is amended by adding at the  
6 end the following:

7 “For purposes of this part, the terms ‘firearm si-  
8 lencer’ and ‘firearm muffler’ mean any device for silenc-  
9 ing, muffling, or diminishing the report of a portable fire-  
10 arm.”.

11 (c) CONFORMING AMENDMENTS.—

12 (1) Section 4181 of such Code is amended by  
13 striking “other than pistols and revolvers” and in-  
14 serting “other than articles taxable at 10 percent  
15 under this section”.

16 (2) Section 4182(b) of such Code is amended  
17 by striking “firearms, pistols, revolvers, shells, and  
18 cartridges” and inserting “articles described in sec-  
19 tion 4181 and”.

20 (3) Section 4182(c)(1) of such Code is amended  
21 by striking “or firearm” and inserting “firearm,  
22 firearm silencer, or firearm muffler,”.

23 (d) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply to articles sold by the manufac-  
25 turer, producer, or importer in any calendar quarter be-

1 ginning more than 90 days after the date of the enactment  
2 of this Act.

3 (e) IN GENERAL.—Section 4181 of the Internal Rev-  
4 enue Code of 1986 is amended by adding at the end of  
5 the list relating to “Articles taxable at 10 percent” the  
6 following:

7 “Firearm silencers or firearm mufflers.”.