

108TH CONGRESS
1ST SESSION

S. 339

To amend the Internal Revenue Code of 1986 to simplify the application of the excise tax imposed on bows and arrows.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 11, 2003

Mr. BAUCUS (for himself, Mr. HATCH, Mr. MILLER, Mr. GRASSLEY, Mr. BAYH, and Mr. LUGAR) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to simplify the application of the excise tax imposed on bows and arrows.

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 “Arrow Excise Tax Sim-
5 plification Act of 2003”.

6 **SEC. 2. SIMPLIFICATION OF EXCISE TAX IMPOSED ON**
7 **BOWS AND ARROWS.**

8 (a) BOWS.—Section 4161(b)(1) of the Internal Rev-
9 enue Code of 1986 (relating to bows) is amended to read
10 as follows:

1 “(1) BOWS.—

2 “(A) IN GENERAL.—There is hereby im-
3 posed on the sale by the manufacturer, pro-
4 ducer, or importer of any bow which has a draw
5 weight of 30 pounds or more, a tax equal to 11
6 percent of the price for which so sold.

7 “(B) ARCHERY EQUIPMENT.—There is
8 hereby imposed on the sale by the manufac-
9 turer, producer, or importer—

10 “(i) of any part or accessory suitable
11 for inclusion in or attachment to a bow de-
12 scribed in subparagraph (A), and

13 “(ii) of any quiver or broadhead suit-
14 able for use with an arrow described in
15 paragraph (3),

16 a tax equal to 11 percent of the price for which
17 so sold.”.

18 (b) ARROWS.—Section 4161(b) of the Internal Rev-
19 enue Code of 1986 (relating to bows and arrows, etc.) is
20 amended by redesignating paragraph (3) as paragraph (4)
21 and inserting after paragraph (2) the following:

22 “(3) ARROWS.—

23 “(A) IN GENERAL.—There is hereby im-
24 posed on the sale by the manufacturer, pro-

1 ducer, or importer of any arrow, a tax equal to
2 12 percent of the price for which so sold.

3 “(B) EXCEPTION.—The tax imposed by
4 subparagraph (A) on an arrow shall not apply
5 if the arrow contains an arrow shaft subject to
6 the tax imposed by paragraph (2).

7 “(C) ARROW.—For purposes of this para-
8 graph, the term ‘arrow’ means any shaft de-
9 scribed in paragraph (2) to which additional
10 components are attached.”.

11 (c) CONFORMING AMENDMENT.—The heading of sec-
12 tion 4161(b)(2) of the Internal Revenue Code of 1986 (re-
13 lating to arrows) is amended by striking “ARROWS.—”
14 and inserting “ARROW COMPONENTS.—”.

15 (d) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to articles sold by the manufac-
17 turer, producer, or importer after December 31, 2003.

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