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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2019

Mr. DUNCAN (for himself, Mr. FLEISCHMANN, Mr. YOUNG, Mr. ABRAHAM, Mr. DAVID P. ROE of Tennessee, Mr. GOHMERT, Mr. BERGMAN, Mr. WALKER, Mr. WESTERMAN, Mr. GRAVES of Georgia, Mr. GOSAR, Mr. LATTA, Mr. WEBER of Texas, Mr. BISHOP of Utah, Mr. STEWART, Mr. COMER, Mr. WOMACK, Mr. PALMER, Mr. AUSTIN SCOTT of Georgia, Mr. GUTHRIE, Mr. COLLINS of Georgia, Mrs. McMORRIS RODGERS, Mr. GIBBS, and Mr. BUCK) 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 silencers from the definition of firearms, and for other purposes.

1 Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

2 SECTION 1. SHORT TITLE.

3 This Act may be cited as the “Hearing Protection Act”.

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SEC. 2. EQUAL TREATMENT OF SILENCERS AND FIREARMS.

(a) IN GENERAL.—Section 5845(a) of the Internal Revenue Code of 1986 is amended by striking “(7) any silencer” and all that follows through “; and (8)” and inserting “and (7)”.

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

SEC. 3. TREATMENT OF CERTAIN SILENCERS.

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

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

SEC. 4. PREEMPTION OF CERTAIN STATE LAWS IN RELATION TO FIREARM SILENCERS.

Section 927 of title 18, United States Code, is amended by adding at the end the following: “Notwithstanding the preceding sentence, a law of a State or a political subdivision of a State that imposes a tax, other than a generally applicable sales or use tax, on making, transferring, using, possessing, or transporting a firearm silencer in or affecting interstate or foreign commerce, or
imposes a marking, recordkeeping or registration require-
ment with respect to such a firearm silencer, shall have
no force or effect.”.

SEC. 5. DESTRUCTION OF RECORDS.

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

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

Title 18, United States Code, is amended—

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

“(24)(A) The terms ‘firearm silencer’ and ‘fire-
arm muffler’ mean any device for silencing, muf-
fling, or diminishing the report of a portable fire-
arm, including the ‘keystone part’ of such a device.

“(B) The term ‘keystone part’ means, with re-
spect to a firearm silencer or firearm muffler, an ex-
ternally visible part of a firearm silencer or firearm
muffler, without which a device capable of silencing, muffling, or diminishing the report of a portable firearm cannot be assembled, but the term does not include any interchangeable parts designed to mount a firearm silencer or firearm muffler to a portable firearm.”;

(2) in section 922(b)—

(A) in paragraph (1), by striking “shotgun or rifle” the first place it appears and inserting “shotgun, rifle, firearm silencer or firearm muffler”; and

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

(3) in section 923(i)—

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

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

(B) by adding at the end the following:

“(2) In the case of a firearm silencer or firearm muffler, licensed importers and licensed manufacturers shall identify by means of a serial number engraved or cast on the keystone part of the firearm silencer or firearm muffler, in such manner as the
Attorney General shall by regulations prescribe, each firearm silencer or firearm muffler imported or manufactured by such importer or manufacturer, except that, if a firearm silencer or firearm muffler does not have a clearly identifiable keystone part or has multiple keystone parts, licensed importers or licensed manufacturers shall submit a request for a marking variance to the Attorney General. The Attorney General shall grant such a request except on showing good cause that marking the firearm silencer or firearm muffler as requested would not further the purposes of this chapter.”.

SEC. 7. IMPOSITION OF TAX ON FIREARM SILENCERS OR FIREARM MUFFLERS.

(a) In General.—Section 4181 of the Internal Revenue Code of 1986 is amended by adding at the end of the list relating to “Articles taxable at 10 percent” the following:

“Firearm silencers or firearm mufflers.”.

(b) Firearm Silencers; Firearm Mufflers.—Section 4181 of such Code is amended by adding at the end the following:

“For purposes of this part, the terms ‘firearm silencer’ and ‘firearm muffler’ mean any device for silenc-
ing, muffling, or diminishing the report of a portable fire-

arm.”.

(c) CONFORMING AMENDMENTS.—

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

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

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

(d) EFFECTIVE DATE.—The amendments made by
this section shall apply to articles sold by the manufac-
turer, producer, or importer in any calendar quarter be-
ginning more than 90 days after the date of the enactment
of this Act.

(e) IN GENERAL.—Section 4181 of the Internal Rev-

enue Code of 1986 is amended by adding at the end of
the list relating to “Articles taxable at 10 percent” the
following:

“Firearm silencers or firearm mufflers.”.