

117TH CONGRESS
2D SESSION

H. R. 8051

To amend the Internal Revenue Code of 1986 to impose an additional 1,000 percent excise tax on the sale of large capacity ammunition feeding devices and semiautomatic assault weapons, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 14, 2022

Mr. BEYER (for himself, Mr. BROWN of Maryland, Mr. RUPPERSBERGER, Mr. LOWENTHAL, Mr. EVANS, Ms. TLAIB, Mrs. CAROLYN B. MALONEY of New York, Ms. MCCOLLUM, Mr. DAVID SCOTT of Georgia, Mrs. WATSON COLEMAN, Mr. CONNOLLY, Mr. CASTEN, Ms. JACOBS of California, Mr. MALINOWSKI, Mr. JOHNSON of Georgia, Mr. CLEAVER, Mr. RASKIN, Ms. TITUS, Mr. COHEN, Mr. LANGEVIN, Mr. MFUME, Ms. SCHAKOWSKY, Mr. LYNCH, Ms. BARRAGÁN, Mr. BLUMENAUER, Mr. GRIJALVA, Ms. NORTON, Ms. LEE of California, Mr. LIEU, Ms. JAYAPAL, Ms. PORTER, Ms. ADAMS, Ms. WILSON of Florida, Mr. CARSON, Mrs. TRAHAN, Ms. BROWNLEY, and Mr. PRICE of North Carolina) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to impose an additional 1,000 percent excise tax on the sale of large capacity ammunition feeding devices and semiautomatic assault weapons, 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 “Assault Weapons Ex-
3 cise Act”.

4 **SEC. 2. IMPOSITION OF ADDITIONAL EXCISE TAX ON LARGE**
5 **CAPACITY AMMUNITION FEEDING DEVICES**
6 **AND SEMIAUTOMATIC ASSAULT WEAPONS.**

7 (a) IN GENERAL.—Section 4181 of the Internal Rev-
8 enue Code of 1986 is amended—

9 (1) by striking “There is hereby” and inserting
10 the following:

11 “(a) IN GENERAL.—There is hereby”, and

12 (2) by adding at the end the following new sub-
13 section:

14 “(b) ADDITIONAL TAX ON LARGE CAPACITY AMMU-
15 NITION FEEDING DEVICES AND SEMIAUTOMATIC AS-
16 SAULT WEAPONS.—

17 “(1) IN GENERAL.—In addition to the tax im-
18 posed by subsection (a), there is hereby imposed
19 upon the sale by the manufacturer, producer, or im-
20 porter of any of the following articles a tax equiva-
21 lent to 1,000 percent of the price for which so sold:

22 “(A) Large capacity ammunition feeding
23 devices.

24 “(B) Semiautomatic assault weapons.

25 “(2) LARGE CAPACITY AMMUNITION FEEDING
26 DEVICE.—For purposes of this subsection—

1 “(A) IN GENERAL.—The term ‘large ca-
2 capacity ammunition feeding device’ means a
3 magazine, belt, drum, feed strip, or similar de-
4 vice, including any such device joined or coupled
5 with another in any manner, that has an overall
6 capacity of, or that can be readily restored,
7 changed, or converted to accept, more than 10
8 rounds of ammunition.

9 “(B) CERTAIN DEVICES NOT INCLUDED.—
10 Such term does not include an attached tubular
11 device designed to accept, and capable of oper-
12 ating only with, .22 caliber rimfire ammunition.

13 “(3) SEMIAUTOMATIC ASSAULT WEAPON.—For
14 purposes of this subsection—

15 “(A) IN GENERAL.—The term ‘semiauto-
16 matic assault weapon’ means any of the fol-
17 lowing:

18 “(i) A semiautomatic rifle that—

19 “(I) has the capacity to use a
20 magazine that is not a fixed maga-
21 zine, and

22 “(II) has any of the following:

23 “(aa) A pistol grip.

24 “(bb) A forward grip.

1 “(cc) A folding, telescoping,
2 or detachable stock, or the ability
3 to otherwise fold or adjust in a
4 manner that operates to reduce
5 the length, size, or any other di-
6 mension, or otherwise enhance
7 the concealability, of such rifle.

8 “(dd) A functional grenade
9 launcher.

10 “(ee) A barrel shroud.

11 “(ff) A threaded barrel.

12 “(ii) A semiautomatic rifle that has a
13 fixed magazine with the capacity to accept
14 more than 10 rounds, except for an at-
15 tached tubular device designed to accept,
16 and capable of operating only with, .22 cal-
17 iber rimfire ammunition.

18 “(iii) Any part, combination of parts,
19 component, device, attachment, or acces-
20 sory that is designed or functions to accel-
21 erate the rate of fire of a semiautomatic
22 firearm but not convert the semiautomatic
23 firearm into a machinegun.

24 “(iv) A semiautomatic pistol that—

1 “(I) has the capacity to use a
2 magazine that is not a fixed maga-
3 zine, and

4 “(II) has any of the following:

5 “(aa) A threaded barrel.

6 “(bb) A second pistol grip.

7 “(cc) A barrel shroud.

8 “(dd) The capacity to accept
9 a detachable magazine at some
10 location outside of the pistol grip.

11 “(ee) A design which is
12 identical to, or nearly identical
13 to, a design intended for a ma-
14 chinegun.

15 “(ff) A manufactured weight
16 of 50 ounces or more when un-
17 loaded.

18 “(gg) A stabilizing brace or
19 similar component.

20 “(hh) A buffer tube or other
21 part that protrudes horizontally
22 behind the pistol grip.

23 “(v) A semiautomatic pistol with a
24 fixed magazine that has the capacity to ac-
25 cept more than 10 rounds.

1 “(vi) A semiautomatic shotgun that—

2 “(I) either—

3 “(aa) has a fixed magazine
4 with the capacity to accept more
5 than 5 rounds, or

6 “(bb) does not have a fixed
7 magazine, and

8 “(II) has any of the following:

9 “(aa) A folding, telescoping,
10 or detachable stock.

11 “(bb) A pistol grip or bird’s
12 head grip.

13 “(cc) The ability to accept a
14 detachable magazine.

15 “(dd) A forward grip.

16 “(ee) A functional grenade
17 launcher.

18 “(vii) Any shotgun with a revolving
19 cylinder.

20 “(viii) All belt-fed semiautomatic fire-
21 arms, including TNW M2HB and FN
22 M2495.

23 “(ix) Any combination of parts from
24 which a firearm described in clauses (i)
25 through (viii) can be assembled.

1 “(x) The frame or receiver of a rifle
2 or shotgun described in clause (i), (ii), (iii),
3 (vi), or (viii).

4 “(B) CERTAIN FIREARMS NOT IN-
5 CLUDED.—Such term does not include any fire-
6 arm that is manually operated by bolt or lever
7 action, or that is only capable of firing rimfire
8 ammunition.”.

9 (b) EXEMPTION FROM ADDITIONAL TAX FOR ARTI-
10 CLES ACQUIRED BY THE UNITED STATES.—Section 4182
11 of such Code is amended by redesignating subsection (d)
12 as subsection (e) and by inserting after subsection (c) the
13 following new subsection:

14 “(d) EXEMPTION FROM ADDITIONAL TAX FOR ARTI-
15 CLES ACQUIRED BY THE UNITED STATES.—The tax im-
16 posed by section 4181(b) shall not apply to any article
17 which is purchased by the United States or by a State
18 or local government.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to sales after the date of the enact-
21 ment of this Act.

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