

117TH CONGRESS
1ST SESSION

S. 1101

To provide that silencers be treated the same as firearms accessories.

IN THE SENATE OF THE UNITED STATES

APRIL 13, 2021

Mr. LEE (for himself, Mr. CRUZ, and Mr. CORNYN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide that silencers be treated the same as firearms accessories.

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 “Silencers Help Us Save
5 Hearing Act” or the “SHUSH 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
9 silencer” and all that follows through “; and (8)” and in-
10 serting “and (7)”.

11 (b) EFFECTIVE DATE.—

1 (1) IN GENERAL.—The amendment made by
2 this section shall take effect on the date of enact-
3 ment of this Act.

4 (2) TRANSFERS.—In the case of the tax im-
5 posed by section 5811 of the Internal Revenue Code
6 of 1986, the amendment made by this section shall
7 apply with respect to transfers after October 22,
8 2015.

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

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

12 “(f) FIREARM SILENCERS.—A person acquiring or
13 possessing a firearm silencer in accordance with chapter
14 44 of title 18, United States Code, shall be treated as
15 meeting any registration and licensing requirements of the
16 National Firearms Act (as in effect on the day before the
17 date of the enactment of this subsection) with respect to
18 such silencer.”.

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

21 Section 927 of title 18, United States Code, is
22 amended by adding at the end the following: “Notwith-
23 standing the preceding sentence, a law of a State or a
24 political subdivision of a State that, as a condition of law-
25 fully making, transferring, using, possessing, or trans-

1 porting a firearm silencer in or affecting interstate or for-
 2 eign commerce, imposes a tax on any such conduct, or a
 3 marking, recordkeeping, or registration requirement with
 4 respect to the firearm silencer, shall have no force or ef-
 5 fect.”.

6 **SEC. 5. SILENCERS AND MUFFLERS NOT TO BE FEDERALLY**
 7 **REGULATED.**

8 (a) DEFINITIONS.—Section 921(a) of title 18, United
 9 States Code, is amended—

10 (1) in paragraph (3), by striking “(C) any fire-
 11 arm muffler or firearm silencer; or (D)” and insert-
 12 ing “or (C)”; and

13 (2) by striking paragraph (24).

14 (b) PENALTIES.—Section 924 of title 18, United
 15 States Code, is amended—

16 (1) in subsection (c)(1)—

17 (A) in subparagraph (B)(ii) by striking “,
 18 or is equipped with a firearm silencer or fire-
 19 arm muffler”; and

20 (B) in subparagraph (C), by striking “or is
 21 equipped with a firearm silencer or firearm
 22 muffler,”; and

23 (2) in subsection (o), by striking “or is
 24 equipped with a firearm silencer or muffler,”.

1 (c) CARRYING OF CONCEALED FIREARMS BY QUALI-
2 FIED LAW ENFORCEMENT OFFICERS.—Section

3 926B(e)(3) of title 18, United States Code, is amended—

4 (1) in subparagraph (A), by adding “and” at
5 the end;

6 (2) by striking subparagraph (B); and

7 (3) by redesignating subparagraph (C) as sub-
8 paragraph (B).

9 (d) CARRYING OF CONCEALED FIREARMS BY QUALI-
10 FIED RETIRED LAW ENFORCEMENT OFFICERS.—Section

11 926C(e)(1)(C) of title 18, United States Code, is amend-
12 ed—

13 (1) in clause (i) by adding “and” at the end;

14 (2) by striking clause (ii); and

15 (3) by redesignating clause (iii) as clause (ii).

○