

117TH CONGRESS
1ST SESSION

S. 803

To amend the Internal Revenue Code of 1986 to remove short-barreled rifles from the definition of firearms for purposes of the National Firearms Act, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MARCH 17 (legislative day, MARCH 16), 2021

Mr. MARSHALL (for himself, Mrs. HYDE-SMITH, Mr. BRAUN, and Mr. HAWLEY) 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 remove short-barreled rifles from the definition of firearms for purposes of the National Firearms Act, 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 “Home Defense and
5 Competitive Shooting Act of 2021”.

6 **SEC. 2. SHORT-BARRELED RIFLES.**

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

1 (1) by striking “(3) a rifle” and all that follows
 2 through “(5) any other weapon” and inserting “(3)
 3 any other weapon”, and

4 (2) by redesignating paragraphs (6), (7), and
 5 (8) as paragraphs (4), (5), and (6), respectively.

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

10 **SEC. 3. ELIMINATION OF DISPARATE TREATMENT OF**
 11 **SHORT-BARRELED RIFLES USED FOR LAW-**
 12 **FUL PURPOSES.**

13 Section 922 of title 18, United States Code, is
 14 amended in each of subsections (a)(4) and (b)(4) by strik-
 15 ing “short-barreled shotgun, or short-barreled rifle” and
 16 inserting “or short-barreled shotgun”.

17 **SEC. 4. TREATMENT OF SHORT-BARRELED RIFLES DETER-**
 18 **MINED BY REFERENCE TO NATIONAL FIRE-**
 19 **ARMS ACT.**

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

22 “(f) SHORT-BARRELED RIFLE REQUIREMENTS DE-
 23 TERMINED BY REFERENCE.—In the case of any short-bar-
 24 reled rifle registration or licensing requirement under
 25 State or local law which is determined by reference to the

1 National Firearms Act, any person who acquires or pos-
 2 sesses such a rifle in accordance with chapter 44 of title
 3 18, United States Code, shall be treated as meeting any
 4 such registration or licensing requirement with respect to
 5 such rifle.”.

6 **SEC. 5. PREEMPTION OF CERTAIN STATE LAWS IN RELA-**
 7 **TION TO SHORT-BARRELED RIFLES.**

8 Section 927 of title 18, United States Code, is
 9 amended by adding at the end the following: “Notwith-
 10 standing the preceding sentence, a law of a State or a
 11 political subdivision of a State that imposes a tax, other
 12 than a generally applicable sales or use tax, on making,
 13 transferring, using, possessing, or transporting a short-
 14 barreled rifle in or affecting interstate or foreign com-
 15 merce, or imposes a marking, recordkeeping or registra-
 16 tion requirement with respect to such a rifle, shall have
 17 no force or effect.”.

18 **SEC. 6. DESTRUCTION OF RECORDS.**

19 (a) IN GENERAL.—Not later than 365 days after the
 20 date of the enactment of this Act, the Attorney General
 21 shall destroy any registration of an applicable rifle main-
 22 tained in the National Firearms Registration and Trans-
 23 fer Record pursuant to section 5841 of the Internal Rev-
 24 enue Code of 1986, any application to transfer filed under
 25 section 5812 of the Internal Revenue Code of 1986 that

1 identifies the transferee of an applicable rifle, and any ap-
2 plication to make filed under section 5822 of the Internal
3 Revenue Code of 1986 that identifies the maker of an ap-
4 plicable rifle.

5 (b) APPLICABLE RIFLE.—For purposes of this sec-
6 tion, the term “applicable rifle” means a rifle, or weapon
7 made from a rifle, described in paragraph (3) or (4) of
8 section 5845(a) of such Code (as in effect on the day be-
9 fore the enactment of the Home Defense and Competitive
10 Shooting Act of 2021).

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