H. R. 5135

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

AUGUST 4, 2023

Mr. BEYER (for himself, Ms. VELEZQUEZ, Ms. BARRAGAN, Ms. SCHAKOWSKY, Mr. EVANS, Mr. CASTEN, Mr. MFUME, Mr. RASKIN, Ms. NORTON, Mr. CARSON, Mr. LYNCH, Ms. PORTER, Mr. JOHNSON of Georgia, Mr. BLUMENTAUR, Mr. CONNOLLY, Mr. COHEN, Mr. GRIJALVA, Ms. MENG, Ms. MCCOLLUM, Mrs. TRAHAN, Ms. TLAIB, Mr. RUPPERSBERGER, Mrs. WATSON COLEMAN, Mr. LIEU, and Ms. LEE of California) 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.

Be it enacted by the Senate and House of Representa-

tives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Assault Weapons Ex-

cise Act”.

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

(a) In General.—Section 4181 of the Internal Revenue Code of 1986 is amended—

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

“(a) In General.—There is hereby”, and

(2) by adding at the end the following new subsection:

“(b) ADDITIONAL TAX ON LARGE CAPACITY AMMUNITION FEEDING DEVICES AND SEMIAUTOMATIC ASSAULT WEAPONS.—

“(1) In General.—In addition to the tax imposed by subsection (a), there is hereby imposed upon the sale by the manufacturer, producer, or importer of any of the following articles a tax equivalent to 1,000 percent of the price for which so sold:

“(A) Large capacity ammunition feeding devices.

“(B) Semiautomatic assault weapons.

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

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

“(B) Certain devices not included.—
Such term does not include an attached tubular
device designed to accept, and capable of oper-
ating only with, .22 caliber rimfire ammunition.

“(3) Semiautomatic assault weapon.—For
purposes of this subsection—

“(A) In general.—The term ‘semiauto-
matic assault weapon’ means any of the fol-
lowing:

“(i) A semiautomatic rifle that—

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

“(II) has any of the following:

“(aa) A pistol grip.

“(bb) A forward grip.

“(cc) A folding, telescoping,
or detachable stock, or the ability
to otherwise fold or adjust in a
manner that operates to reduce
the length, size, or any other dimension, or otherwise enhance the concealability, of such rifle.

“(dd) A functional grenade launcher.

“(ee) A barrel shroud.

“(ff) A threaded barrel.

“(ii) A semiautomatic rifle that has a fixed magazine with the capacity to accept more than 10 rounds, except for an attached tubular device designed to accept, and capable of operating only with, .22 caliber rimfire ammunition.

“(iii) Any part, combination of parts, component, device, attachment, or accessory that is designed or functions to accelerate the rate of fire of a semiautomatic firearm but not convert the semiautomatic firearm into a machinegun.

“(iv) A semiautomatic pistol that—

“(I) has the capacity to use a magazine that is not a fixed magazine, and

“(II) has any of the following:

“(aa) A threaded barrel.
“(bb) A second pistol grip.

“(cc) A barrel shroud.

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

“(ee) A design which is identical to, or nearly identical to, a design intended for a machinegun.

“(ff) A manufactured weight of 50 ounces or more when unloaded.

“(gg) A stabilizing brace or similar component.

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

“(v) A semiautomatic pistol with a fixed magazine that has the capacity to accept more than 10 rounds.

“(vi) A semiautomatic shotgun that—

“(I) either—

“(aa) has a fixed magazine with the capacity to accept more than 5 rounds, or
“(bb) does not have a fixed magazine, and
“(II) has any of the following:
“(aa) A folding, telescoping, or detachable stock.
“(bb) A pistol grip or bird’s head grip.
“(ee) The ability to accept a detachable magazine.
“(dd) A forward grip.
“(ee) A functional grenade launcher.
“(vii) Any shotgun with a revolving cylinder.
“(viii) All belt-fed semiautomatic firearms, including TNW M2HB and FN M2495.
“(ix) Any combination of parts from which a firearm described in clauses (i) through (viii) can be assembled.
“(x) The frame or receiver of a rifle or shotgun described in clause (i), (ii), (iii), (vi), or (viii).
“(B) Certain firearms not included.—Such term does not include any fire-
arm that is manually operated by bolt or lever action, or that is only capable of firing rimfire ammunition.”.

(b) Exemption From Additional Tax for Articles Acquired by the United States.—Section 4182 of such Code is amended by redesignating subsection (d) as subsection (e) and by inserting after subsection (e) the following new subsection:

“(d) Exemption From Additional Tax for Articles Acquired by the United States.—The tax imposed by section 4181(b) shall not apply to any article which is purchased by the United States or by a State or local government.”.

(e) Effective Date.—The amendments made by this section shall apply to sales after the date of the enactment of this Act.