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 HOUSE OF REPRESENTATIVES

Mr. MARSHALL introduced the following bill; which was referred to the Committee on

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 2019”.


SEC. 2. SHORT-BARRELED RIFLES.

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

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

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

(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. ELIMINATION OF DISPARATE TREATMENT OF SHORT-BARRELED RIFLES USED FOR LAWFUL PURPOSES.

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

SEC. 4. TREATMENT OF SHORT-BARRELED RIFLES DETERMINED BY REFERENCE TO NATIONAL FIREARMS ACT.

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

“(f) SHORT-BARRELED Rifle Requirements Determined By Reference.—In the case of any short-bar-
reled rifle registration or licensing requirement under
State or local law which is determined by reference to the
National Firearms Act, any person who acquires or pos-
sesses such a rifle in accordance with chapter 44 of title
18, United States Code, shall be treated as meeting any
such registration or licensing requirement with respect to
such rifle.”.

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

Section 927 of title 18, United States Code, is
amended by adding at the end the following: “Notwith-
standing 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 short-
barreled rifle in or affecting interstate or foreign com-
merce, or imposes a marking, recordkeeping or registra-
tion requirement with respect to such a rifle, shall have
no force or effect.”.

SEC. 6. DESTRUCTION OF RECORDS.

(a) In General.—Not later than 365 days after the
date of the enactment of this Act, the Attorney General
shall destroy any registration of an applicable rifle main-
tained in the National Firearms Registration and Trans-
fer Record pursuant to section 5841 of the Internal Rev-
enue Code of 1986, any application to transfer filed under section 5812 of the Internal Revenue Code of 1986 that identifies the transferee of an applicable rifle, and any application to make filed under section 5822 of the Internal Revenue Code of 1986 that identifies the maker of an applicable rifle.

(b) APPLICABLE RIFLE.—For purposes of this section, the term “applicable rifle” means a rifle, or weapon made from a rifle, described in paragraph (3) or (4) of section 5845(a) of such Code (as in effect on the day before the enactment of the Home Defense and Competitive Shooting Act of 2019).