

[DISCUSSION DRAFT]

OCTOBER 3, 2019

116TH CONGRESS
1ST SESSION

H. R. _____

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”.

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

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

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

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

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

13 **SEC. 3. ELIMINATION OF DISPARATE TREATMENT OF**
14 **SHORT-BARRELED RIFLES USED FOR LAW-**
15 **FUL PURPOSES.**

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

20 **SEC. 4. TREATMENT OF SHORT-BARRELED RIFLES DETER-**
21 **MINED BY REFERENCE TO NATIONAL FIRE-**
22 **ARMS ACT.**

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

25 “(f) SHORT-BARRELED RIFLE REQUIREMENTS DE-
26 TERMINED BY REFERENCE.—In the case of any short-bar-

1 reled rifle registration or licensing requirement under
2 State or local law which is determined by reference to the
3 National Firearms Act, any person who acquires or pos-
4 sesses such a rifle in accordance with chapter 44 of title
5 18, United States Code, shall be treated as meeting any
6 such registration or licensing requirement with respect to
7 such rifle.”.

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

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

20 **SEC. 6. DESTRUCTION OF RECORDS.**

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

1 enue Code of 1986, any application to transfer filed under
2 section 5812 of the Internal Revenue Code of 1986 that
3 identifies the transferee of an applicable rifle, and any ap-
4 plication to make filed under section 5822 of the Internal
5 Revenue Code of 1986 that identifies the maker of an ap-
6 plicable rifle.

7 (b) APPLICABLE RIFLE.—For purposes of this sec-
8 tion, the term “applicable rifle” means a rifle, or weapon
9 made from a rifle, described in paragraph (3) or (4) of
10 section 5845(a) of such Code (as in effect on the day be-
11 fore the enactment of the Home Defense and Competitive
12 Shooting Act of 2019).