

119TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to remove silencers from the definition of firearms, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. CRAPO introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to remove silencers from the definition of firearms, 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 “Hearing Protection
5 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)”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to calendar quarters beginning
3 more than 90 days after the date of the enactment of this
4 Act.

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

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

8 “(f) FIREARM SILENCERS.—A person acquiring or
9 possessing a firearm silencer in accordance with chapter
10 44 of title 18, United States Code, shall be treated as
11 meeting any registration and licensing requirements of the
12 National Firearms Act with respect to such silencer.”.

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

15 Section 927 of title 18, United States Code, is
16 amended by adding at the end the following: “Notwith-
17 standing the preceding sentence, a law of a State or a
18 political subdivision of a State that imposes a tax, other
19 than a generally applicable sales or use tax, on making,
20 transferring, using, possessing, or transporting a firearm
21 silencer in or affecting interstate or foreign commerce, or
22 imposes a marking, recordkeeping, or registration require-
23 ment with respect to such a firearm silencer, shall have
24 no force or effect.”.

1 **SEC. 5. DESTRUCTION OF RECORDS.**

2 Not later than 365 days after the date of the enact-
3 ment of this Act, the Attorney General shall destroy any
4 registration of a silencer maintained in the National Fire-
5 arms Registration and Transfer Record pursuant to sec-
6 tion 5841 of the Internal Revenue Code of 1986, any ap-
7 plication to transfer filed under section 5812 of the Inter-
8 nal Revenue Code of 1986 that identifies the transferee
9 of a silencer, and any application to make filed under sec-
10 tion 5822 of the Internal Revenue Code of 1986 that iden-
11 tifies the maker of a silencer.

12 **SEC. 6. AMENDMENTS TO TITLE 18, UNITED STATES CODE.**

13 Chapter 44 of title 18, United States Code, is amend-
14 ed—

15 (1) in section 921(a), by striking paragraph
16 (25) and inserting the following:

17 “(25) The terms ‘firearm silencer’ and ‘firearm muff-
18 fler’ mean—

19 “(A) any device designed or redesigned, made
20 or remade, and intended—

21 “(i) to silence, muffle, or diminish the au-
22 ditory report of a portable firearm; and

23 “(ii) to be attached to a portable firearm,
24 directly or through a mount, adaptor, or other
25 device that is not a firearm silencer or firearm
26 muffler; or

1 “(B) the outer tube or other single part of any
2 device that—

3 “(i) provides the primary housing or is the
4 primary structure for internal sound-reduction
5 components designed or redesigned, made or re-
6 made, and intended to silence, muffle, or dimin-
7 ish the auditory report of a portable firearm;
8 and

9 “(ii) attaches to a portable firearm, di-
10 rectly or through a mount, adaptor, or other de-
11 vice that is not a firearm silencer or firearm
12 muffler.”;

13 (2) in section 922(b)—

14 (A) in paragraph (1), by striking “shotgun
15 or rifle” the first place it appears and inserting
16 “shotgun, rifle, firearm silencer, or firearm
17 muffler”; and

18 (B) in paragraph (3), by striking “rifle or
19 shotgun” and inserting “shotgun, rifle, firearm
20 silencer, or firearm muffler”; and

21 (3) in section 923(i)—

22 (A) by striking “Licensed” and inserting
23 the following: “(1) In the case of a firearm
24 other than a firearm silencer or firearm muf-
25 fler, licensed”; and

1 (B) by adding at the end the following:

2 “(2) In the case of a firearm silencer or firearm muf-
3 fler, licensed importers and licensed manufacturers shall
4 identify by means of a serial number engraved or cast on
5 the outer tube or other single part that provides the pri-
6 mary housing or primary structure of the firearm silencer
7 or firearm muffler, in such manner as the Attorney Gen-
8 eral shall by regulations prescribe, each firearm silencer
9 or firearm muffler imported or manufactured by such im-
10 porter or manufacturer, except that, if marking the outer
11 tube or other single part that provides the primary hous-
12 ing or primary structure is impractical, licensed importers
13 or licensed manufacturers shall submit a request for a
14 marking variance to the Attorney General. The Attorney
15 General shall grant such a request except on showing good
16 cause that marking the firearm silencer or firearm muffler
17 as requested would not further the purposes of this chap-
18 ter.”.

19 **SEC. 7. IMPOSITION OF TAX ON FIREARM SILENCERS OR**
20 **FIREARM MUFFLERS.**

21 (a) IN GENERAL.—Section 4181 of the Internal Rev-
22 enue Code of 1986 is amended by adding at the end of
23 the list relating to “Articles taxable at 10 percent” the
24 following:

25 “Firearm silencers or firearm mufflers.”.

1 (b) FIREARM SILENCERS; FIREARM MUFFLERS.—

2 Section 4181 of such Code is amended by adding at the

3 end the following:

4 “For purposes of this part, the terms ‘firearm si-

5 lencer’ and ‘firearm muffler’ mean any device for silene-

6 ing, muffling, or diminishing the report of a portable fire-

7 arm.”.

8 (c) CONFORMING AMENDMENTS.—

9 (1) Section 4181 of such Code is amended by

10 striking “other than pistols and revolvers” and in-

11 sserting “other than articles taxable at 10 percent

12 under this section”.

13 (2) Section 4182(b) of such Code is amended

14 by striking “firearms, pistols, revolvers, shells, and

15 cartridges” and inserting “articles described in sec-

16 tion 4181 and”.

17 (3) Section 4182(c)(1) of such Code is amended

18 by striking “or firearm” and inserting “firearm,

19 firearm silencer, or firearm muffler,”.

20 (d) EFFECTIVE DATE.—The amendments made by

21 this section shall apply to articles sold by the manufac-

22 turer, producer, or importer in any calendar quarter be-

23 ginning more than 90 days after the date of the enactment

24 of this Act.