

117TH CONGRESS
1ST SESSION

H. R. 4312

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

IN THE HOUSE OF REPRESENTATIVES

JULY 1, 2021

Mr. DUNCAN (for himself, Mr. NORMAN, Mr. MOONEY, Mr. GAETZ, Mr. BUDD, Mr. ADERHOLT, Mr. TIMMONS, Mr. GIBBS, Mr. TIFFANY, Mr. RESCHENTHALER, Mr. DESJARLAIS, Mr. KELLER, Mr. WEBER of Texas, Mr. HARRIS, Mr. ROY, Mr. WALBERG, Mr. ROSENDALE, Mr. GOOD of Virginia, Mr. MOORE of Alabama, Mr. LAMALFA, Mrs. BOEBERT, Mr. HICE of Georgia, Mr. VAN DREW, Mr. GOODEN of Texas, Mr. HERN, Mr. BILIRAKIS, Ms. STEFANIK, Mr. CRAWFORD, Mr. MULLIN, Mr. CAWTHORN, Mr. SMITH of Missouri, Mr. BABIN, Mr. C. SCOTT FRANKLIN of Florida, Mr. BISHOP of North Carolina, Mr. DAVIDSON, Mr. MANN, Mr. KELLY of Pennsylvania, Mr. GUEST, Mr. WILLIAMS of Texas, and Mr. FEENSTRA) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to remove short-barreled shotguns 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “No Frivolous Applica-
3 tion for Short-Barreled Shotguns Act” or as the “NFA
4 SBS Act”.

5 **SEC. 2. SHORT-BARRELED SHOTGUNS.**

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

8 (1) by striking “(1) a shotgun having a barrel
9 or barrels of less than 18 inches in length; (2) a
10 weapon made from a shotgun if such weapon as
11 modified has an overall length of less than 26 inches
12 or a barrel or barrels of less than 18 inches in
13 length; (3)” and inserting “(1)”, and

14 (2) by redesignating paragraphs (4) through
15 (8) as paragraphs (2) through (6), respectively.

16 (b) SHOTGUNS NOT TREATED AS DESTRUCTIVE DE-
17 VICES.—Section 5485(f) of such Code is amended by
18 striking “except a shotgun or shotgun shell which the Sec-
19 retary finds is generally recognized as particularly suitable
20 for sporting purposes” and inserting “except shotgun
21 shells and any weapon that is designed to shoot shotgun
22 shells”.

23 (c) EFFECTIVE DATE.—The amendment made by
24 this section shall apply to calendar quarters beginning
25 more than 90 days after the date of the enactment of this
26 Act.

1 **SEC. 3. ELIMINATION OF DISPARATE TREATMENT OF**
2 **SHORT-BARRELED SHOTGUNS USED FOR**
3 **LAWFUL PURPOSES.**

4 Section 922 of title 18, United States Code, is
5 amended in each of subsections (a)(4) and (b)(4) by strik-
6 ing “short-barreled shotgun,”.

7 **SEC. 4. TREATMENT OF SHORT-BARRELED SHOTGUNS DE-**
8 **TERMINED BY REFERENCE TO NATIONAL**
9 **FIREARMS ACT.**

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

12 “(f) **SHORT-BARRELED SHOTGUN REQUIREMENTS**
13 **DETERMINED BY REFERENCE.**—In the case of any short-
14 barreled shotgun registration or licensing requirement
15 under State or local law which is determined by reference
16 to the National Firearms Act, any person who acquires
17 or possesses such a shotgun in accordance with chapter
18 44 of title 18, United States Code, shall be treated as
19 meeting any such registration or licensing requirement
20 with respect to such shotgun.”.

21 **SEC. 5. PREEMPTION OF CERTAIN STATE LAWS IN RELA-**
22 **TION TO SHORT-BARRELED SHOTGUNS.**

23 Section 927 of title 18, United States Code, is
24 amended by adding at the end the following: “Notwith-
25 standing the preceding sentence, a law of a State or a
26 political subdivision of a State that imposes a tax, other

1 than a generally applicable sales or use tax, on making,
2 transferring, using, possessing, or transporting a short-
3 barreled shotgun in or affecting interstate or foreign com-
4 merce, or imposes a marking, recordkeeping or registra-
5 tion requirement with respect to such a shotgun, shall
6 have no force or effect.”.

7 **SEC. 6. DESTRUCTION OF RECORDS.**

8 (a) IN GENERAL.—Not later than 365 days after the
9 date of the enactment of this Act, the Attorney General
10 shall destroy any registration of an applicable shotgun
11 maintained in the National Firearms Registration and
12 Transfer Record pursuant to section 5841 of the Internal
13 Revenue Code of 1986, any application to transfer filed
14 under section 5812 of the Internal Revenue Code of 1986
15 that identifies the transferee of an applicable shotgun, and
16 any application filed under section 5822 of the Internal
17 Revenue Code of 1986 that identifies the maker of an ap-
18 plicable shotgun.

19 (b) APPLICABLE SHOTGUN.—For purposes of this
20 section, the term “applicable shotgun” means any shot-
21 gun—

22 (1) described in paragraph (1) or (2) of section
23 5845(a) of the Internal Revenue Code of 1986 (as
24 in effect on the day before the enactment of this
25 Act), or

1 (2) treated as destructive device under 5845(f)
2 of such Code (as in effect on the day before the en-
3 actment of this Act) and not so treated under such
4 section as in effect immediately after such date.

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