

118TH CONGRESS
1ST SESSION

H. R. 646

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2023

Mr. CLYDE (for himself, Mr. NORMAN, Mr. ROSENDALE, Mrs. MILLER of West Virginia, Mrs. MILLER of Illinois, Mr. MOONEY, Mr. CRAWFORD, Ms. GREENE of Georgia, Mr. OGLES, Mr. AUSTIN SCOTT of Georgia, Mr. GREEN of Tennessee, Mr. HUNT, Mr. WEBER of Texas, Mr. MOOLENAAR, Mr. WALBERG, Mrs. BOEBERT, Mr. BIGGS, Mr. MOORE of Alabama, Mrs. LUNA, Mr. HUDSON, Mr. HARRIS, Mr. MASSIE, Mr. WEBSTER of Florida, Mr. FRY, Mrs. CAMMACK, Mr. GAETZ, Mr. NEHLS, Mr. PERRY, Mr. HIGGINS of Louisiana, Mr. BABIN, Mr. DAVIDSON, and Mrs. BICE) 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 rifles, short-barreled shotguns, and certain other weapons 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 “Stop Harassing Own-
3 ers of Rifles Today Act” or as the “SHORT Act”.

4 **SEC. 2. DEFINITION OF FIREARM.**

5 (a) IN GENERAL.—Subsection (a) of section 5845 of
6 the Internal Revenue Code of 1986 is amended to read
7 as follows:

8 “(a) FIREARM.—

9 “(1) IN GENERAL.—The term ‘firearm’
10 means—

11 “(A) a machinegun,

12 “(B) any silencer (as defined in section
13 921 of title 18, United States Code), and

14 “(C) a destructive device.

15 “(2) EXCEPTION.—The term ‘firearm’ shall not
16 include an antique firearm or any device (other than
17 a machinegun or destructive device) which, although
18 designed as a weapon, the Secretary finds by reason
19 of the date of its manufacture, value, design, and
20 other characteristics is primarily a collector’s item
21 and is not likely to be used as a weapon.”.

22 (b) SHOTGUNS NOT TREATED AS DESTRUCTIVE DE-
23 VICES.—Section 5845(f) of the Internal Revenue Code of
24 1986 is amended by striking “except a shotgun or shotgun
25 shell which the Secretary finds is generally recognized as
26 particularly suitable for sporting purposes” and inserting

1 “except shotgun shells and any weapon that is designed
2 to shoot shotgun shells”.

3 (c) CONFORMING AMENDMENTS.—Section 5811(a) of
4 the Internal Revenue Code of 1986 is amended by striking
5 “, except, the transfer tax on any firearm classified as any
6 other weapon under section 5845(e) shall be at the rate
7 of \$5 for each such firearm transferred”.

8 (d) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to calendar quarters beginning
10 after the 90-day period that starts on the date of the en-
11 actment of this Act.

12 **SEC. 3. ELIMINATION OF DISPARATE TREATMENT OF**
13 **SHORT-BARRELED RIFLES AND SHORT-BAR-**
14 **RELED SHOTGUNS USED FOR LAWFUL PUR-**
15 **POSES.**

16 Section 922 of title 18, United States Code, is
17 amended—

18 (1) in subsection (a)(4)—

19 (A) by striking “, machinegun” and insert-
20 ing “or machinegun”; and

21 (B) by striking “short-barreled shotgun, or
22 short-barreled rifle,”; and

23 (2) in subsection (b)(4)—

24 (A) by striking “, machinegun” and insert-
25 ing “or machinegun”; and

1 (B) by striking “short-barreled shotgun, or
2 short-barreled rifle,”.

3 **SEC. 4. TREATMENT OF SHORT-BARRELED RIFLES, SHORT-**
4 **BARRELED SHOTGUNS, AND OTHER WEAP-**
5 **ONS DETERMINED BY REFERENCE TO NA-**
6 **TIONAL FIREARMS ACT.**

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

9 “(f) REQUIREMENTS FOR SHORT-BARRELED RI-
10 FLES, SHORT-BARRELED SHOTGUNS, AND OTHER WEAP-
11 ONS DETERMINED BY REFERENCE.—In the case of any
12 registration or licensing requirement under State or local
13 law with respect to a short-barreled rifle, short-barreled
14 shotgun, or any other weapon (as defined in section
15 5845(e)) which is determined by reference to the National
16 Firearms Act, any person who acquires or possesses such
17 rifle, shotgun, or other weapon 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 rifle, shotgun, or other weapon.”.

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

24 Section 927 of title 18, United States Code, is
25 amended—

1 (1) by striking “No provision” and inserting
2 the following:

3 “(a) IN GENERAL.—No provision.”; and

4 (2) by adding at the end the following:

5 “(b) TAXES ON SHORT-BARRELED RIFLES OR
6 SHORT-BARRELED SHOTGUNS.—Notwithstanding sub-
7 section (a), a law of a State or a political subdivision of
8 a State that imposes a tax, other than a generally applica-
9 ble sales or use tax, on making, transferring, using, pos-
10 sessed, or transporting a short-barreled rifle or short-bar-
11 reled shotgun in or affecting interstate or foreign com-
12 merce, or imposes a marking, recordkeeping, or registra-
13 tion requirement with respect to such a rifle or shotgun,
14 shall have no force or effect.”.

15 **SEC. 6. DESTRUCTION OF RECORDS.**

16 (a) IN GENERAL.—Not later than 365 days after the
17 date of the enactment of this Act, the Attorney General
18 shall destroy—

19 (1) any registration of an applicable weapon
20 maintained in the National Firearms Registration
21 and Transfer Record pursuant to section 5841 of
22 the Internal Revenue Code of 1986,

23 (2) any application to transfer filed under sec-
24 tion 5812 of such Code that identifies the transferee
25 of an applicable weapon, and

1 (3) any application to make filed under section
2 5822 of such Code that identifies the maker of an
3 applicable weapon.

4 (b) APPLICABLE WEAPON.—For purposes of this sec-
5 tion, the term “applicable weapon” means—

6 (1) a rifle, or weapon made from a rifle, de-
7 scribed in paragraph (3) or (4) of section 5845(a)
8 of the Internal Revenue Code of 1986 (as in effect
9 on the day before the enactment of this Act),

10 (2) any shotgun—

11 (A) described in paragraph (1) or (2) of
12 section 5845(a) of the Internal Revenue Code
13 of 1986 (as in effect on the day before the en-
14 actment of this Act), or

15 (B) treated as destructive device under
16 5845(f) of such Code (as in effect on the day
17 before the enactment of this Act) and not so
18 treated under such section as in effect imme-
19 diately after such date, and

20 (3) any other weapon, as defined in section
21 5845(e) of such Code.

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