

118TH CONGRESS  
2D SESSION

# H. R. 8306

To provide that silencers be treated the same as firearms accessories.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Mr. GOOD of Virginia (for himself, Mr. GOSAR, Mr. OGLES, Mr. HIGGINS of Louisiana, Mr. BABIN, Mr. ROSENDALE, Mr. MOORE of Alabama, and Mr. NORMAN) 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

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## A BILL

To provide that silencers be treated the same as firearms accessories.

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 “Silencers Help Us Save  
5 Hearing Act” or the “SHUSH 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

1 silencer” and all that follows through “; and (8)” and in-  
2 serting “; and (7)”.

3 (b) EFFECTIVE DATE.—

4 (1) IN GENERAL.—Except as otherwise pro-  
5 vided in this subsection, the amendment made by  
6 this section shall take effect on the date of the en-  
7 actment of this Act.

8 (2) TRANSFERS.—In the case of the tax im-  
9 posed by section 5811 of such Code, the amendment  
10 made by this section shall apply with respect to  
11 transfers after October 22, 2015.

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

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

15 “(f) FIREARM SILENCERS.—A person acquiring or  
16 possessing a firearm silencer in accordance with Chapter  
17 44 of title 18, United States Code, shall be treated as  
18 meeting any registration and licensing requirements of the  
19 National Firearms Act (as in effect on the day before the  
20 date of the enactment of this subsection) with respect to  
21 such silencer.”.

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

24 Section 927 of title 18, United States Code, is  
25 amended by adding at the end the following: “Notwith-

1 standing the preceding sentence, a law of a State or a  
2 political subdivision of a State that, as a condition of law-  
3 fully making, transferring, using, possessing, or trans-  
4 porting a firearm silencer in or affecting interstate or for-  
5 eign commerce, imposes a tax on any such conduct, or a  
6 marking, recordkeeping or registration requirement with  
7 respect to the firearm silencer, shall have no force or ef-  
8 fect.”.

9 **SEC. 5. SILENCERS AND MUFFLERS NOT TO BE FEDERALLY**  
10 **REGULATED.**

11 (a) DEFINITIONS.—Section 921(a) of title 18, United  
12 States Code, is amended—

13 (1) in paragraph (3), by striking “(C) any fire-  
14 arm muffler or firearm silencer; or (D)” and insert-  
15 ing “or (C)”; and

16 (2) by striking paragraph (24).

17 (b) PENALTIES.—Section 924 of such title is amend-  
18 ed—

19 (1) in subsection (c)—

20 (A) in paragraph (1)(B)(ii) by striking “,  
21 or is equipped with a firearm silencer or fire-  
22 arm muffler”; and

23 (B) in paragraph (1)(C)(ii), by striking  
24 “or is equipped with a firearm silencer or fire-  
25 arm muffler,”; and

1           (2) in subsection (o), by striking “or is  
2 equipped with a firearm silencer or muffler,”.

3           (c) CARRYING OF CONCEALED FIREARMS BY QUALI-  
4 FIED LAW ENFORCEMENT OFFICERS.—Section  
5 926B(e)(3) of such title is amended—

6           (1) in subparagraph (A), by adding “and” at  
7 the end;

8           (2) by striking subparagraph (B); and

9           (3) by redesignating subparagraph (C) as sub-  
10 paragraph (B).

11          (d) CARRYING OF CONCEALED FIREARMS BY QUALI-  
12 FIED RETIRED LAW ENFORCEMENT OFFICERS.—Section  
13 926C(e)(1)(C) of such title is amended—

14           (1) in clause (i), by adding “and” at the end;

15          and

16           (2) by striking clause (ii).

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