

118TH CONGRESS
1ST SESSION

S. 163

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 SENATE OF THE UNITED STATES

JANUARY 31, 2023

Mr. MARSHALL (for himself, Mr. BARRASSO, Mr. BOOZMAN, Mr. CRAPO, Mr. CRUZ, Mr. DAINES, Mrs. HYDE-SMITH, Mr. KENNEDY, Mr. LEE, Ms. LUMMIS, Mr. MULLIN, Mr. PAUL, Mr. RISCH, Mr. ROUNDS, Mr. SCOTT of Florida, Mr. THUNE, and Mr. TUBERVILLE) introduced the following bill; which was read twice and referred to the Committee on Finance

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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Stop Harassing Own-
5 ers of Rifles Today Act” or the “SHORT Act”.

1 **SEC. 2. DEFINITION OF FIREARM.**

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

4 (1) by striking “(1) a shotgun” and all that fol-
5 lows through “as defined in subsection (e);”, and

6 (2) by redesignating paragraphs (6) through
7 (8) as paragraphs (1) through (3), respectively.

8 (b) SHOTGUNS NOT TREATED AS DESTRUCTIVE DE-
9 VICES.—Section 5485(f) of the Internal Revenue Code of
10 1986 is amended by striking “except a shotgun or shotgun
11 shell which the Secretary finds is generally recognized as
12 particularly suitable for sporting purposes” and inserting
13 “except shotgun shells and any weapon that is designed
14 to shoot shotgun shells”.

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

20 (d) EFFECTIVE DATE.—The amendment made by
21 this section shall apply to calendar quarters beginning
22 more than 90 days after the date of the enactment of this
23 Act.

1 **SEC. 3. ELIMINATION OF DISPARATE TREATMENT OF**
 2 **SHORT-BARRELED RIFLES AND SHORT-BAR-**
 3 **RELED SHOTGUNS USED FOR LAWFUL PUR-**
 4 **POSES.**

5 Section 922 of title 18, United States Code, is
 6 amended—

7 (1) in subsection (a)(4)—

8 (A) by striking “device,” and inserting
 9 “device or”; and

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

12 (2) in subsection (b)(4)—

13 (A) by striking “device,” and inserting
 14 “device or”; and

15 (B) by striking “short-barreled shotgun, or
 16 short-barreled rifle,”.

17 **SEC. 4. TREATMENT OF SHORT-BARRELED RIFLES, SHORT-**
 18 **BARRELED SHOTGUNS, AND OTHER WEAP-**
 19 **ONS DETERMINED BY REFERENCE TO NA-**
 20 **TIONAL FIREARMS ACT.**

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

23 “(f) REQUIREMENTS FOR SHORT-BARRELED RI-
 24 FLES, SHORT-BARRELED SHOTGUNS, AND OTHER WEAP-
 25 ONS DETERMINED BY REFERENCE.—In the case of any
 26 registration or licensing requirement under State or local

1 law with respect to a short-barreled rifle, short-barreled
 2 shotgun, or any other weapon (as defined in section
 3 5845(e)) which is determined by reference to the National
 4 Firearms Act, any person who acquires or possesses such
 5 rifle, shotgun, or other weapon in accordance with chapter
 6 44 of title 18, United States Code, shall be treated as
 7 meeting any such registration or licensing requirement
 8 with respect to such rifle, shotgun, or other weapon.”.

9 **SEC. 5. PREEMPTION OF CERTAIN STATE LAWS IN RELA-**
 10 **TION TO SHORT-BARRELED RIFLES, SHORT-**
 11 **BARRELED SHOTGUNS, AND OTHER WEAP-**
 12 **ONS.**

13 Section 927 of title 18, United States Code, is
 14 amended—

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

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

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

19 “(b) TAXES ON SHORT-BARRELED RIFLES, SHORT-
 20 BARRELED SHOTGUNS, AND OTHER WEAPONS.—Not-
 21 withstanding subsection (a), a law of a State or a political
 22 subdivision of a State that imposes a tax, other than a
 23 generally applicable sales or use tax, on making, transfer-
 24 ring, using, possessing, or transporting a short-barreled
 25 rifle, short-barreled shotgun, or any other weapon (as that

1 term is defined in section 5845 of the Internal Revenue
2 Code of 1986) in or affecting interstate or foreign com-
3 merce, or imposes a marking, recordkeeping, or registra-
4 tion requirement with respect to such a rifle, shotgun, or
5 other weapon, shall have no force or effect.”.

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

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

10 (1) any registration of an applicable weapon
11 maintained in the National Firearms Registration
12 and Transfer Record pursuant to section 5841 of
13 the Internal Revenue Code of 1986,

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

17 (3) any application to make filed under section
18 5822 of such Code that identifies the maker of an
19 applicable weapon.

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

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

1 (2) any shotgun—

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

6 (B) treated as destructive device under
7 5845(f) of such Code (as in effect on the day
8 before the enactment of this Act) and not so
9 treated under such section as in effect imme-
10 diately after such date, and

11 (3) any other weapon, as defined in section
12 5845(e) of such Code.

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