

119TH CONGRESS
1ST SESSION

S. 364

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

FEBRUARY 3, 2025

Mr. CRAPO (for himself, Mr. RISCH, Mr. CASSIDY, Mr. MULLIN, Mr. LANKFORD, Mr. SCOTT of Florida, Mr. MARSHALL, Mr. CRAMER, Mrs. BLACKBURN, Mr. BOOZMAN, Mr. JUSTICE, Mr. GRAHAM, Mr. ROUNDS, Mr. RICKETTS, Mr. SHEEHY, Mr. TILLIS, Mr. LEE, Mrs. HYDE-SMITH, Mrs. FISCHER, Ms. LUMMIS, Mr. KENNEDY, Mr. MORAN, Mr. DAINES, Mr. WICKER, Mr. BUDD, Mr. HOEVEN, Mr. COTTON, Mr. HAWLEY, and Mr. JOHNSON) 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 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”.

1 **SEC. 2. EQUAL TREATMENT OF SILENCERS AND FIREARMS.**

2 (a) IN GENERAL.—Section 5845(a) of the Internal
3 Revenue Code of 1986 is amended by striking “(7) any
4 silencer” and all that follows through “; and (8)” and in-
5 serting “and (7)”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to calendar quarters beginning
8 more than 90 days after the date of the enactment of this
9 Act.

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

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

13 “(f) FIREARM SILENCERS.—A person acquiring or
14 possessing a firearm silencer in accordance with chapter
15 44 of title 18, United States Code, shall be treated as
16 meeting any registration and licensing requirements of the
17 National Firearms Act with respect to such silencer.”.

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

20 Section 927 of title 18, United States Code, is
21 amended by adding at the end the following: “Notwith-
22 standing the preceding sentence, a law of a State or a
23 political subdivision of a State that imposes a tax, other
24 than a generally applicable sales or use tax, on making,
25 transferring, using, possessing, or transporting a firearm
26 silencer in or affecting interstate or foreign commerce, or

1 imposes a marking, recordkeeping, or registration require-
 2 ment with respect to such a firearm silencer, shall have
 3 no force or effect.”.

4 **SEC. 5. DESTRUCTION OF RECORDS.**

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

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

16 Chapter 44 of title 18, United States Code, is amend-
 17 ed—

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

20 “(25) The terms ‘firearm silencer’ and ‘firearm muf-
 21 fler’ mean—

22 “(A) any device designed or redesigned, made
 23 or remade, and intended—

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

1 “(ii) to be attached to a portable firearm,
2 directly or through a mount, adaptor, or other
3 device that is not a firearm silencer or firearm
4 muffler; or

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

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

13 “(ii) attaches to a portable firearm, di-
14 rectly or through a mount, adaptor, or other de-
15 vice that is not a firearm silencer or firearm
16 muffler.”;

17 (2) in section 922(b)—

18 (A) in paragraph (1), by striking “shotgun
19 or rifle” the first place it appears and inserting
20 “shotgun, rifle, firearm silencer, or firearm
21 muffler”; and

22 (B) in paragraph (3), by striking “rifle or
23 shotgun” and inserting “shotgun, rifle, firearm
24 silencer, or firearm muffler”; and

25 (3) in section 923(i)—

1 (A) by striking “Licensed” and inserting
2 the following: “(1) In the case of a firearm
3 other than a firearm silencer or firearm muff-
4 fler, licensed”; and

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

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

1 **SEC. 7. IMPOSITION OF TAX ON FIREARM SILENCERS OR**
2 **FIREARM MUFFLERS.**

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

7 “Firearm silencers or firearm mufflers.”.

8 (b) FIREARM SILENCERS; FIREARM MUFFLERS.—
9 Section 4181 of such Code is amended by adding at the
10 end the following:

11 “For purposes of this part, the terms ‘firearm si-
12 lencer’ and ‘firearm muffler’ mean any device for silenc-
13 ing, muffling, or diminishing the report of a portable fire-
14 arm.”.

15 (c) CONFORMING AMENDMENTS.—

16 (1) Section 4181 of such Code is amended by
17 striking “other than pistols and revolvers” and in-
18 sserting “other than articles taxable at 10 percent
19 under this section”.

20 (2) Section 4182(b) of such Code is amended
21 by striking “firearms, pistols, revolvers, shells, and
22 cartridges” and inserting “articles described in sec-
23 tion 4181 and”.

24 (3) Section 4182(c)(1) of such Code is amended
25 by striking “or firearm” and inserting “firearm,
26 firearm silencer, or firearm muffler,”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to articles sold by the manufac-
3 turer, producer, or importer in any calendar quarter be-
4 ginning more than 90 days after the date of the enactment
5 of this Act.

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