

117TH CONGRESS
1ST SESSION

H. R. 3101

To amend the Internal Revenue Code of 1986 to repeal the firearm transfer tax, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 11, 2021

Mrs. HINSON (for herself, Mr. DUNCAN, Mr. HICE of Georgia, Ms. HERRELL, Mrs. MILLER-MEEKS, Mrs. BOEBERT, Mr. ROSENDALE, Mr. STEUBE, Mr. OWENS, Mr. BROOKS, Mr. PERRY, Mr. NORMAN, Mr. GIBBS, Mr. GALLAGHER, Mr. MOONEY, Mr. KELLER, Mr. BUDD, Mr. SMITH of Missouri, Mr. GOODEN of Texas, Mr. WOMACK, Mr. WEBER of Texas, Mr. CRAWFORD, Mrs. WAGNER, Mr. HUDSON, Mrs. FISCHBACH, Mr. RESCHENTHALER, Mr. FEENSTRA, Ms. TENNEY, Mr. HIGGINS of Louisiana, Mr. DAVIDSON, Mr. BABIN, Ms. STEFANIK, Mr. MASSIE, Mr. JOHNSON of Ohio, Mr. DESJARLAIS, Mr. GOSAR, Mr. WILLIAMS of Texas, Mr. SIMPSON, Mr. YOUNG, Mr. AMODEI, Mr. MCCLINTOCK, Mr. SESSIONS, Mr. LAMBORN, Mr. JORDAN, Mr. ZELDIN, Mr. CARTER of Georgia, Mr. MELJER, Mr. MANN, Mrs. MCCLAIN, Mr. BISHOP of North Carolina, Mr. CLOUD, Mr. RICE of South Carolina, Mr. NEWHOUSE, Mr. KELLY of Pennsylvania, Mr. MOORE of Alabama, Mrs. GREENE of Georgia, Mr. PFLUGER, Mr. ARRINGTON, Mr. GROTHMAN, Mr. CAWTHORN, and Mr. WEBSTER of Florida) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal the firearm transfer tax, 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 “Repealing Illegal Free-
3 dom and Liberty Excises Act” or the “RIFLE Act”.

4 **SEC. 2. REPEAL OF CERTAIN TAXES RELATING TO FIRE-**
5 **ARMS.**

6 (a) FIREARM TRANSFER TAX REPEALED.—Section
7 5811 of the Internal Revenue Code of 1986 is hereby re-
8 pealed.

9 (b) CONFORMING AMENDMENTS.—

10 (1) Section 4182(a) of such Code is hereby re-
11 pealed.

12 (2) Section 5846 of such Code is amended by
13 striking “, 5811,”.

14 (3) Section 5852 of such Code is amended by
15 striking “section 5811” each place it appears and
16 inserting “section 5811 (as in effect immediately be-
17 fore the enactment of the Repealing Illegal Freedom
18 and Liberty Excises Act)”.

19 (4) Section 5853 of such Code is amended by
20 striking “section 5811” and inserting “section 5811
21 (as in effect immediately before the enactment of the
22 Repealing Illegal Freedom and Liberty Excises
23 Act)”.

24 (5) Section 5854 of such Code is amended by
25 striking “section 5811” and inserting “section 5811
26 (as in effect immediately before the enactment of the

1 Repealing Illegal Freedom and Liberty Excises
2 Act)".

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to transfers after the date of the
5 enactment of this Act.

6 **SEC. 3. RULE OF CONSTRUCTION.**

7 Nothing in this Act shall be construed to place any
8 firearms regulated under Chapter 53 of the Internal Rev-
9 enue Code of 1986 (the National Firearms Act) under the
10 jurisdiction of the United States Consumer Product Safety
11 Commission.

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