

119TH CONGRESS
1ST SESSION

H. R. 404

To amend the Internal Revenue Code of 1986 to remove silencers from the definition of firearms, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 15, 2025

Mr. CLINE (for himself, Mr. PFLUGER, Mr. ESTES, Mr. MOORE of West Virginia, Mr. BEAN of Florida, Ms. TENNEY, Mr. WEBER of Texas, Mr. MOORE of Alabama, Mr. NEHLS, Mr. OWENS, Mr. THOMPSON of Pennsylvania, Mr. WITTMAN, Mr. HUDSON, Mrs. LUNA, Mrs. CAMMACK, Mr. CARTER of Georgia, Mr. PERRY, Mr. BOST, Mr. BERGMAN, Mr. FINSTAD, Mr. COLLINS, Mr. GRAVES, Mr. FLEISCHMANN, Mr. FULCHER, Mr. BILIRAKIS, Mr. MCGUIRE, Mr. ADERHOLT, Mr. MCDOWELL, Mr. HARRIS of Maryland, Mr. BURCHETT, Mr. KUSTOFF, Mr. TIMMONS, Mr. LOUDERMILK, Mr. CRANK, Mr. GRIFFITH, Mr. HERN of Oklahoma, Mr. WOMACK, Mr. BABIN, Ms. MALOY, and Mr. COMER) 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 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Hearing Protection
3 Act”.

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

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

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

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

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

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

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

23 Section 927 of title 18, United States Code, is
24 amended by adding at the end the following: “Notwith-
25 standing the preceding sentence, a law of a State or a
26 political subdivision of a State that imposes a tax, other

1 than a generally applicable sales or use tax, on making,
2 transferring, using, possessing, or transporting a firearm
3 silencer in or affecting interstate or foreign commerce, or
4 imposes a marking, recordkeeping or registration require-
5 ment with respect to such a firearm silencer, shall have
6 no force or effect.”.

7 **SEC. 5. DESTRUCTION OF RECORDS.**

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

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

19 Title 18, United States Code, is amended—

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

22 “(25) The terms ‘firearm silencer’ and ‘firearm
23 muffler’ mean—

24 “(A) any device designed or redesigned,
25 made or remade, and intended—

1 “(i) to silence, muffle, or diminish the
2 auditory report of a portable firearm; and

3 “(ii) to be attached to a portable fire-
4 arm, directly or through a mount, adaptor,
5 or other device that is not a firearm si-
6 lencer or firearm muffler; or

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

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

15 “(ii) attaches to a portable firearm,
16 directly or through a mount, adaptor, or
17 other device that is not a firearm silencer
18 or firearm muffler.”;

19 (2) in section 922(b)—

20 (A) in paragraph (1), by striking “shotgun
21 or rifle” the first place it appears and inserting
22 “shotgun, rifle, firearm silencer or firearm muf-
23 fler”; and

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

4 (3) in section 923(i)—

5 (A) by striking “Licensed” and inserting
6 the following:

7 “(1) In the case of a firearm other than a fire-
8 arm silencer or firearm muffler, licensed”; and

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

10 “(2) In the case of a firearm silencer or firearm
11 muffler, licensed importers and licensed manufactur-
12 ers shall identify by means of a serial number en-
13 graved or cast on the outer tube or other single part
14 that provides the primary housing or primary struc-
15 ture of the firearm silencer or firearm muffler, in
16 such manner as the Attorney General shall by regu-
17 lations prescribe, each firearm silencer or firearm
18 muffler imported or manufactured by such importer
19 or manufacturer, except that, if marking the outer
20 tube or other single part that provides the primary
21 housing or primary structure is impractical, licensed
22 importers or licensed manufacturers shall submit a
23 request for a marking variance to the Attorney Gen-
24 eral. The Attorney General shall grant such a re-
25 quest except on showing good cause that marking

1 the firearm silencer or firearm muffler as requested
2 would not further the purposes of this chapter.”.

3 **SEC. 7. IMPOSITION OF TAX ON FIREARM SILENCERS OR**
4 **FIREARM MUFFLERS.**

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

9 “Firearm silencers or firearm mufflers.”.

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

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

17 (c) CONFORMING AMENDMENTS.—

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

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

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

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

9 (e) IN GENERAL.—Section 4181 of the Internal Rev-
10 enue Code of 1986 is amended by adding at the end of
11 the list relating to “Articles taxable at 10 percent” the
12 following:

13 “Firearm silencers or firearm mufflers.”.

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