

**AMENDMENT TO RULES COMMITTEE PRINT 116-5
OFFERED BY MR. DUNCAN OF SOUTH CAROLINA**

Page 6, line 11, strike “The” and insert “Except as provided in section 7, the”.

Page 6, after line 12, insert the following:

1 SEC. 7. HEARING PROTECTION.

2 (a) EQUAL TREATMENT OF SILENCERS AND FIRE-
3 ARMS.—

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

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

12 (b) TREATMENT OF CERTAIN SILENCERS.—Section
13 5841 of the Internal Revenue Code of 1986 is amended
14 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

1 meeting any registration and licensing requirements of the
2 National Firearms Act with respect to such silencer.”.

3 (c) PREEMPTION OF CERTAIN STATE LAWS IN RELA-
4 TION TO FIREARM SILENCERS.—Section 927 of title 18,
5 United States Code, is amended by adding at the end the
6 following: “Notwithstanding the preceding sentence, a law
7 of a State or a political subdivision of a State that imposes
8 a tax, other than a generally applicable sales or use tax,
9 on making, transferring, using, possessing, or trans-
10 porting a firearm silencer in or affecting interstate or for-
11 eign commerce, or imposes a marking, recordkeeping or
12 registration requirement with respect to such a firearm
13 silencer, shall have no force or effect.”.

14 (d) DESTRUCTION OF RECORDS.—Not later than 365
15 days after the date of the enactment of this Act, the Attor-
16 ney General shall destroy any registration of a silencer
17 maintained in the National Firearms Registration and
18 Transfer Record pursuant to section 5841 of the Internal
19 Revenue Code of 1986, any application to transfer filed
20 under section 5812 of the Internal Revenue Code of 1986
21 that identifies the transferee of a silencer, and any appli-
22 cation to make filed under section 5822 of the Internal
23 Revenue Code of 1986 that identifies the maker of a si-
24 lencer.

1 (e) AMENDMENTS TO TITLE 18, UNITED STATES
2 CODE.—Title 18, United States Code, is amended—

3 (1) in section 921(a), by striking paragraph
4 (24) and inserting the following:

5 “(24)(A) The terms ‘firearm silencer’ and ‘firearm
6 muffler’ mean any device for silencing, muffling, or dimin-
7 ishing the report of a portable firearm, including the ‘key-
8 stone part’ of such a device.

9 “(B) The term ‘keystone part’ means, with re-
10 spect to a firearm silencer or firearm muffler, an ex-
11 ternally visible part of a firearm silencer or firearm
12 muffler, without which a device capable of silencing,
13 muffling, or diminishing the report of a portable
14 firearm cannot be assembled, but the term does not
15 include any interchangeable parts designed to mount
16 a firearm silencer or firearm muffler to a portable
17 firearm.”;

18 (2) in section 922(b)—

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

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

1 (3) in section 923(i)—

2 (A) by striking “Licensed” and inserting
3 the following:

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

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

7 “(2) In the case of a firearm silencer or firearm
8 muffler, licensed importers and licensed manufactur-
9 ers shall identify by means of a serial number en-
10 graved or cast on the keystone part of the firearm
11 silencer or firearm muffler, in such manner as the
12 Attorney General shall by regulations prescribe, each
13 firearm silencer or firearm muffler imported or man-
14 ufactured by such importer or manufacturer, except
15 that, if a firearm silencer or firearm muffler does
16 not have a clearly identifiable keystone part or has
17 multiple keystone parts, licensed importers or li-
18 censed manufacturers shall submit a request for a
19 marking variance to the Attorney General. The At-
20 torney General shall grant such a request except on
21 showing good cause that marking the firearm si-
22 lencer or firearm muffler as requested would not
23 further the purposes of this chapter.”.

24 (f) IMPOSITION OF TAX ON FIREARM SILENCERS OR
25 FIREARM MUFFLERS.—

1 (1) IN GENERAL.—Section 4181 of the Internal
2 Revenue Code of 1986 is amended by adding at the
3 end of the list relating to “Articles taxable at 10
4 percent” the following:

5 “Firearm silencers or firearm mufflers.”.

6 (2) FIREARM SILENCERS; FIREARM MUF-
7 FLERS.—Section 4181 of such Code is amended by
8 adding at the end the following:

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

13 (3) CONFORMING AMENDMENTS.—

14 (A) Section 4181 of such Code is amended
15 by striking “other than pistols and revolvers”
16 and inserting “other than articles taxable at 10
17 percent under this section”.

18 (B) Section 4182(b) of such Code is
19 amended by striking “firearms, pistols, revolv-
20 ers, shells, and cartridges” and inserting “arti-
21 cles described in section 4181 and”.

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

1 (4) EFFECTIVE DATE.—The amendments made
2 by this subsection shall apply to articles sold by the
3 manufacturer, producer, or importer in any calendar
4 quarter beginning more than 90 days after the date
5 of the enactment of this Act.

6 (5) IN GENERAL.—Section 4181 of the Internal
7 Revenue Code of 1986 is amended by adding at the
8 end of the list relating to “Articles taxable at 10
9 percent” the following:
10 “Firearm silencers or firearm mufflers.”.

