AMENDMENT TO
RULES COMMITTEE PRINT 115-39
OFFERED BY MS. KELLY OF ILLINOIS

Add at the end the following:

TITLE VI—TAX ON SEMI-AUTOMATIC AMMUNITION TO OFFSET DEFICITS

SEC. 6001. TAX ON SEMI-AUTOMATIC AMMUNITION.

(a) In General.—The rate of tax specified in section 4181 of the Internal Revenue Code of 1986 with respect to shells and cartridges shall be increased with respect to shells and cartridges capable of being fired by a semiautomatic weapon by such number of percentage points as is necessary to fully offset any deficits which result by reason of the preceding provisions of this Act.

(b) Semiautomatic Weapon.—The term “semiautomatic weapon” means any repeating weapon that—

(1) utilizes a portion of the energy of a firing a shell or cartridge to extract the fired shell or cartridge case and chamber the next round, and

(2) requires a separate function of the trigger to fire each shell or cartridge.
(c) EFFECTIVE DATE.—Subsection (a) shall apply to sales of articles after December 31, 2017.