

117TH CONGRESS  
1ST SESSION

# S. 2050

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

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## IN THE SENATE OF THE UNITED STATES

JUNE 15, 2021

Mr. CRAPO (for himself, Ms. ERNST, Mr. CRAMER, Mr. RISCH, Mr. MORAN, Mr. CORNYN, Mr. MARSHALL, Mr. BOOZMAN, Mrs. CAPITO, Mr. LANKFORD, Mr. COTTON, Mr. BRAUN, Mr. SCOTT of South Carolina, Mr. INHOFE, and Mr. TILLIS) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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”.

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

7 (a) IN GENERAL.—Section 5845(a) of the Internal  
8 Revenue Code of 1986 is amended by striking “(7) any

1 silencer” and all that follows through “; and (8)” and in-  
2 serting “and (7)”.

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

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

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

10 “(f) **FIREARM SILENCERS.**—A person acquiring or  
11 possessing a firearm silencer in accordance with chapter  
12 44 of title 18, United States Code, shall be treated as  
13 meeting any registration and licensing requirements of the  
14 National Firearms Act with respect to such silencer.”.

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

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

1 ment with respect to such a firearm silencer, shall have  
 2 no force or effect.”.

3 **SEC. 5. DESTRUCTION OF RECORDS.**

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

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

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

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

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

23 “(B) The term ‘keystone part’—

24 “(i) means, with respect to a firearm silencer or  
 25 firearm muffler, an externally visible part of a fire-

1 arm silencer or firearm muffler, without which a de-  
2 vice capable of silencing, muffling, or diminishing  
3 the report of a portable firearm cannot be assem-  
4 bled; and

5 “(ii) does not include any interchangeable parts  
6 designed to mount a firearm silencer or firearm  
7 muffler to a portable firearm.”;

8 (2) in section 922(b)—

9 (A) in paragraph (1), by striking “shotgun  
10 or rifle” the first place it appears and inserting  
11 “shotgun, rifle, firearm silencer, or firearm  
12 muffler”; and

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

16 (3) in section 923(i)—

17 (A) by striking “Licensed” and inserting  
18 the following: “(1) In the case of a firearm  
19 other than a firearm silencer or firearm muf-  
20 fler, licensed”; and

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

22 “(2) In the case of a firearm silencer or firearm muf-  
23 fler, licensed importers and licensed manufacturers shall  
24 identify by means of a serial number engraved or cast on  
25 the keystone part of the firearm silencer or firearm muf-

1 fler, in such manner as the Attorney General shall by reg-  
 2 ulations prescribe, each firearm silencer or firearm muffler  
 3 imported or manufactured by such importer or manufac-  
 4 turer, except that, if a firearm silencer or firearm muffler  
 5 does not have a clearly identifiable keystone part or has  
 6 multiple keystone parts, licensed importers or licensed  
 7 manufacturers shall submit a request for a marking vari-  
 8 ance to the Attorney General. The Attorney General shall  
 9 grant such a request except on showing good cause that  
 10 marking the firearm silencer or firearm muffler as re-  
 11 quested would not further the purposes of this chapter.”.

12 **SEC. 7. IMPOSITION OF TAX ON FIREARM SILENCERS OR**  
 13 **FIREARM MUFFLERS.**

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

18 “Firearm silencers or firearm mufflers.”.

19 (b) FIREARM SILENCERS; FIREARM MUFFLERS.—  
 20 Section 4181 of such Code is amended by adding at the  
 21 end the following:

22 “For purposes of this part, the terms ‘firearm si-  
 23 lencer’ and ‘firearm muffler’ mean any device for silene-  
 24 ing, muffling, or diminishing the report of a portable fire-  
 25 arm.”.

1 (c) CONFORMING AMENDMENTS.—

2 (1) Section 4181 of such Code is amended by  
3 striking “other than pistols and revolvers” and in-  
4 sserting “other than articles taxable at 10 percent  
5 under this section”.

6 (2) Section 4182(b) of such Code is amended  
7 by striking “firearms, pistols, revolvers, shells, and  
8 cartridges” and inserting “articles described in sec-  
9 tion 4181 and”.

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

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

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