

117TH CONGRESS
2D SESSION

H. R. 8167

To amend the Internal Revenue Code of 1986 to repeal certain excise taxes relating to firearms, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 22, 2022

Mr. CLYDE (for himself, Mr. DAVIDSON, Mrs. MILLER of Illinois, Mr. COMER, Mr. GOSAR, Mrs. GREENE of Georgia, Mr. BIGGS, Mr. NEHLS, Mr. BABIN, Mr. DESJARLAIS, Mr. KELLY of Mississippi, Mr. GRAVES of Missouri, Mr. LAMALFA, Mr. HIGGINS of Louisiana, Mr. MASSIE, Mr. CLOUD, Mr. NORMAN, Mr. FALLON, Mr. STEUBE, Mr. ROSENDALE, Mr. GOOD of Virginia, Mr. HICE of Georgia, Mr. GOHMERT, Mr. WEBER of Texas, Mr. MOORE of Alabama, Mr. FERGUSON, Mrs. BOEBERT, Mr. CAWTHORN, Mr. BROOKS, Mr. JACKSON, Mr. MULLIN, Mr. BANKS, Mr. MAST, Mr. GAETZ, Mr. HARRIS, Mr. PERRY, Mr. CARTER of Georgia, Mrs. HARSHBARGER, Ms. STEFANIK, Mr. BOST, Mr. RUTHERFORD, Mr. ROY, Mr. GROTHMAN, Mr. LOUDERMILK, Mr. GRIFFITH, Mr. AUSTIN SCOTT of Georgia, Mrs. FISCHBACH, Mr. MEUSER, Mr. TIFFANY, Mr. WILSON of South Carolina, Mrs. LESKO, Mr. TAYLOR, Mr. BURCHETT, Ms. FOXX, Mr. MANN, Mr. DONALDS, and Mr. FULCHER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Natural Resources, 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 repeal certain excise taxes relating to 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 “RETURN (Repealing
 5 Excise Tax on Unalienable Rights Now) our Constitu-
 6 tional Rights Act of 2022” or the “RETURN our Con-
 7 stitutional Rights Act of 2022”.

8 **SEC. 2. REPEAL OF CERTAIN PITTMAN-ROBERTSON EXCISE**
 9 **TAXES.**

10 (a) EXCISE TAXES ON FIREARMS AND AMMUNITION
 11 REPEALED.—

12 (1) IN GENERAL.—Subchapter D of chapter 32
 13 of the Internal Revenue Code of 1986 is amended
 14 (after moving the provision referred to in paragraph
 15 (2)(A)(ii)) by striking part III (and by striking the
 16 item relating to such part from the table of parts for
 17 such subchapter).

18 (2) CONFORMING AMENDMENTS.—

19 (A) Section 5843 is amended—

20 (i) by striking “Importers” and in-
 21 serting the following:

22 “(a) IN GENERAL.—Importers”, and

23 (ii) by moving subsection (d) of sec-
 24 tion 4182 of such Code to the end of such
 25 section 5843, by redesignating such sub-

1 section as subsection (b), and by inserting
2 “WITH RESPECT TO CERTAIN AMMUNI-
3 TION” after “RECORDS” in the heading of
4 such subsection.

5 (B) Section 6091(b)(6) of such Code is
6 amended by striking “section 4181 or”.

7 (C) Section 1111(c)(2) of the Homeland
8 Security Act of 2002 (6 U.S.C. 531(c)(2)) is
9 amended by striking “, sections 4181 and 4182
10 of the Internal Revenue Code of 1986,”.

11 (D) Section 3(2)(B)(v) of the Toxic Sub-
12 stances Control Act (15 U.S.C. 2602(2)(B)(v))
13 is amended by striking “section 4181 of the In-
14 ternal Revenue Code of 1954 (determined with-
15 out regard to any exemptions from such tax
16 provided by section 4182 or 4221 or any other
17 provision of such Code)” and inserting “section
18 4181 of the Internal Revenue Code of 1986 (as
19 in effect before its repeal by the RETURN our
20 Constitutional Rights Act of 2022 and deter-
21 mined without regard to any exemption from
22 tax provided under any provision of such
23 Code)”.

24 (E) Section 3(a)(5)(E) of the Consumer
25 Product Safety Act (15 U.S.C. 2052(a)(5)(E))

1 is amended by striking “section 4181 of the In-
2 ternal Revenue Code of 1954 (determined with-
3 out regard to any exemptions from such tax
4 provided by section 4182 or 4221, or any other
5 provision of such Code)” and inserting “section
6 4181 of the Internal Revenue Code of 1986 (as
7 in effect before its repeal by the RETURN our
8 Constitutional Rights Act of 2022 and deter-
9 mined without regard to any exemption from
10 tax provided under any provision of such
11 Code)”.

12 (b) EXCISE TAXES ON BOWS AND ARROWS RE-
13 PEALD.—

14 (1) IN GENERAL.—Section 4161 of such Code
15 is amended by striking subsection (b).

16 (2) CONFORMING AMENDMENT TO PROPERLY
17 REFORMAT EXISTING LAW.—Section 4161 of such
18 Code (as amended by paragraph (1)), is amended by
19 striking subsection (a) and inserting the following:

20 “(a) IN GENERAL.—There is hereby imposed on the
21 sale of any article of sport fishing equipment by the manu-
22 facturer, producer, or importer a tax equal to 10 percent
23 of the price for which so sold.

1 “(b) LIMITATION ON TAX IMPOSED ON FISHING
2 RODS AND POLES.—The tax imposed by subsection (a)
3 on any fishing rod or pole shall not exceed \$10.

4 “(c) 3 PERCENT RATE OF TAX FOR ELECTRIC OUT-
5 BOARD MOTORS.—In the case of an electric outboard
6 motor, subsection (a) shall be applied by substituting ‘3
7 percent’ for ‘10 percent’.

8 “(d) 3 PERCENT RATE OF TAX FOR TACKLE
9 BOXES.—In the case of fishing tackle boxes, subsection
10 (a) shall be applied by substituting ‘3 percent’ for ‘10 per-
11 cent’.

12 “(e) PARTS OR ACCESSORIES SOLD IN CONNECTION
13 WITH TAXABLE SALE.—In the case of any sale by the
14 manufacturer, producer, or importer of any article of sport
15 fishing equipment, such article shall be treated as includ-
16 ing any parts or accessories of such article sold on or in
17 connection therewith or with the sale thereof.”.

18 (c) AMENDMENTS RELATED TO THE FEDERAL AID
19 TO WILDLIFE RESTORATION FUND.—Section 3(a) of the
20 Pittman-Robertson Wildlife Restoration Act (16 U.S.C.
21 669b(a)) is amended—

22 (1) by striking the first 2 sentences of para-
23 graph (1), and

24 (2) by amending paragraph (2) to read as fol-
25 lows:

1 “(2) WILDLIFE CONSERVATION AND RESTORA-
2 TION SUBACCOUNT.—

3 “(A) ESTABLISHMENT.—There is estab-
4 lished in the Federal Aid to Wildlife Restora-
5 tion Fund a subaccount to be known as the
6 ‘Wildlife Conservation and Restoration Sub-
7 account’ (referred to in this paragraph as the
8 ‘subaccount’).

9 “(B) USE.—Amounts in the subaccount
10 shall be available without further appropriation,
11 for each fiscal year, for apportionment in ac-
12 cordance with this Act to carry out State Wild-
13 life Conservation and Restoration programs in
14 order to manage fish and wildlife species of
15 greatest conservation need as determined by a
16 State fish and wildlife agency.

17 “(C) DEPOSITS.—In fiscal year 2023 and
18 each fiscal year thereafter, the Secretary of the
19 Treasury shall transfer to the fund for deposit
20 in the subaccount the lesser of—

21 “(i) \$800,000,000, or

22 “(ii) the sum of—

23 “(I) the amounts deposited in the
24 Treasury under section 9 of the Outer
25 Continental Shelf Lands Act (43

1 U.S.C. 1338) during the preceding
2 fiscal year, and

3 “(II) the amounts deposited in
4 the Treasury under section 35 of the
5 Mineral Leasing Act (30 U.S.C. 191),
6 determined after the withdrawal of
7 funds to the States under subsection
8 (a) of that section, during the pre-
9 ceding fiscal year.”.

10 (d) EFFECTIVE DATE.—

11 (1) IN GENERAL.—Except as otherwise pro-
12 vided in this subsection, the amendments made by
13 this section shall apply to sales after the date of the
14 enactment of this Act.

15 (2) WILDLIFE CONSERVATION AND RESTORA-
16 TION SUBACCOUNT.—The amendment made by sub-
17 section (c)(2) shall apply to fiscal years after fiscal
18 year 2022.

19 **SEC. 3. REPEAL OF CERTAIN NATIONAL FIREARM ACT**
20 **TAXES.**

21 (a) FIREARM TRANSFER TAX REPEALED.—Sub-
22 chapter A of chapter 53 of the Internal Revenue Code of
23 1986 is amended by striking part II.

1 (b) FIREARM MAKING TAX REPEALED.—Subchapter
2 A of chapter 53 of such Code is amended by striking part
3 III.

4 (c) CONFORMING AMENDMENTS.—

5 (1) Subchapter A of chapter 53 of such Code
6 is amended—

7 (A) by moving sections 5801 and 5802
8 from part I to immediately after the heading of
9 such subchapter,

10 (B) by striking part I,

11 (C) by striking the table of parts for such
12 subchapter, and

13 (D) by inserting “**Special (Occupational)**” before “**Taxes**” in the heading of
14 such subchapter.
15

16 (2) Section 5846 of such Code is amended by
17 striking “sections 5801, 5811, and 5821” and in-
18 serting “section 5801”.

19 (3) Part II of subchapter B of chapter 53 of
20 such Code is amended by striking sections 5852,
21 5853, and 5854 (and by striking the items relating
22 to such sections from the table of sections for such
23 part).

24 (4)(A) Section 5872 of such Code is amended
25 to read as follows:

1 **“SEC. 5872. LAWS APPLICABLE.**

2 “All the provisions of internal revenue laws relating
3 to searches, seizures, and forfeitures are extended to and
4 made to apply to the persons to whom this chapter ap-
5 plies.”.

6 (B) The table of sections for subchapter D of
7 chapter 53 of such Code is amended by striking the
8 item relating to section 5872 and inserting the fol-
9 lowing new item:

“Sec. 5872. Laws applicable.”.

10 (d) **EFFECTIVE DATE.**—The amendments made by
11 this section shall apply to firearms transferred or made
12 (as the case may be) after the date of the enactment of
13 this Act.

14 **SEC. 4. RULE OF CONSTRUCTION.**

15 None of the amendments made by this Act shall be
16 construed to place any firearms sold, transferred, manu-
17 factured, or imported by persons engaged in business reg-
18 ulated under chapter 53 of the Internal Revenue Code of
19 1986 (the National Firearms Act) under the jurisdiction
20 of the Consumer Product Safety Commission.

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