

118TH CONGRESS
1ST SESSION

H. R. 5135

To amend the Internal Revenue Code of 1986 to impose an additional 1,000 percent excise tax on the sale of large capacity ammunition feeding devices and semiautomatic assault weapons, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 4, 2023

Mr. BEYER (for himself, Ms. VELÁZQUEZ, Ms. BARRAGÁN, Ms. SCHAKOWSKY, Mr. EVANS, Mr. CASTEN, Mr. MFUME, Mr. RASKIN, Ms. NORTON, Mr. CARSON, Mr. LYNCH, Ms. PORTER, Mr. JOHNSON of Georgia, Mr. BLUMENAUER, Mr. CONNOLLY, Mr. COHEN, Mr. GRIJALVA, Ms. MENG, Ms. MCCOLLUM, Mrs. TRAHAN, Ms. TLAIB, Mr. RUPPERSBERGER, Mrs. WATSON COLEMAN, Mr. LIEU, and Ms. LEE of California) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to impose an additional 1,000 percent excise tax on the sale of large capacity ammunition feeding devices and semiautomatic assault weapons, 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 “Assault Weapons Ex-
5 cise Act”.

1 **SEC. 2. IMPOSITION OF ADDITIONAL EXCISE TAX ON LARGE**
2 **CAPACITY AMMUNITION FEEDING DEVICES**
3 **AND SEMIAUTOMATIC ASSAULT WEAPONS.**

4 (a) IN GENERAL.—Section 4181 of the Internal Rev-
5 enue Code of 1986 is amended—

6 (1) by striking “There is hereby” and inserting
7 the following:

8 “(a) IN GENERAL.—There is hereby”, and

9 (2) by adding at the end the following new sub-
10 section:

11 “(b) ADDITIONAL TAX ON LARGE CAPACITY AMMU-
12 NITION FEEDING DEVICES AND SEMIAUTOMATIC AS-
13 SAULT WEAPONS.—

14 “(1) IN GENERAL.—In addition to the tax im-
15 posed by subsection (a), there is hereby imposed
16 upon the sale by the manufacturer, producer, or im-
17 porter of any of the following articles a tax equiva-
18 lent to 1,000 percent of the price for which so sold:

19 “(A) Large capacity ammunition feeding
20 devices.

21 “(B) Semiautomatic assault weapons.

22 “(2) LARGE CAPACITY AMMUNITION FEEDING
23 DEVICE.—For purposes of this subsection—

24 “(A) IN GENERAL.—The term ‘large ca-
25 pacity ammunition feeding device’ means a
26 magazine, belt, drum, feed strip, or similar de-

1 vice, including any such device joined or coupled
2 with another in any manner, that has an overall
3 capacity of, or that can be readily restored,
4 changed, or converted to accept, more than 10
5 rounds of ammunition.

6 “(B) CERTAIN DEVICES NOT INCLUDED.—
7 Such term does not include an attached tubular
8 device designed to accept, and capable of oper-
9 ating only with, .22 caliber rimfire ammunition.

10 “(3) SEMIAUTOMATIC ASSAULT WEAPON.—For
11 purposes of this subsection—

12 “(A) IN GENERAL.—The term ‘semiauto-
13 matic assault weapon’ means any of the fol-
14 lowing:

15 “(i) A semiautomatic rifle that—

16 “(I) has the capacity to use a
17 magazine that is not a fixed maga-
18 zine, and

19 “(II) has any of the following:

20 “(aa) A pistol grip.

21 “(bb) A forward grip.

22 “(cc) A folding, telescoping,
23 or detachable stock, or the ability
24 to otherwise fold or adjust in a
25 manner that operates to reduce

1 the length, size, or any other di-
2 mension, or otherwise enhance
3 the concealability, of such rifle.

4 “(dd) A functional grenade
5 launcher.

6 “(ee) A barrel shroud.

7 “(ff) A threaded barrel.

8 “(ii) A semiautomatic rifle that has a
9 fixed magazine with the capacity to accept
10 more than 10 rounds, except for an at-
11 tached tubular device designed to accept,
12 and capable of operating only with, .22 cal-
13 iber rimfire ammunition.

14 “(iii) Any part, combination of parts,
15 component, device, attachment, or acces-
16 sory that is designed or functions to accel-
17 erate the rate of fire of a semiautomatic
18 firearm but not convert the semiautomatic
19 firearm into a machinegun.

20 “(iv) A semiautomatic pistol that—

21 “(I) has the capacity to use a
22 magazine that is not a fixed maga-
23 zine, and

24 “(II) has any of the following:

25 “(aa) A threaded barrel.

1 “(bb) A second pistol grip.

2 “(cc) A barrel shroud.

3 “(dd) The capacity to accept
4 a detachable magazine at some
5 location outside of the pistol grip.

6 “(ee) A design which is
7 identical to, or nearly identical
8 to, a design intended for a ma-
9 chinegun.

10 “(ff) A manufactured weight
11 of 50 ounces or more when un-
12 loaded.

13 “(gg) A stabilizing brace or
14 similar component.

15 “(hh) A buffer tube or other
16 part that protrudes horizontally
17 behind the pistol grip.

18 “(v) A semiautomatic pistol with a
19 fixed magazine that has the capacity to ac-
20 cept more than 10 rounds.

21 “(vi) A semiautomatic shotgun that—

22 “(I) either—

23 “(aa) has a fixed magazine
24 with the capacity to accept more
25 than 5 rounds, or

1 “(bb) does not have a fixed
2 magazine, and

3 “(II) has any of the following:

4 “(aa) A folding, telescoping,
5 or detachable stock.

6 “(bb) A pistol grip or bird’s
7 head grip.

8 “(cc) The ability to accept a
9 detachable magazine.

10 “(dd) A forward grip.

11 “(ee) A functional grenade
12 launcher.

13 “(vii) Any shotgun with a revolving
14 cylinder.

15 “(viii) All belt-fed semiautomatic fire-
16 arms, including TNW M2HB and FN
17 M2495.

18 “(ix) Any combination of parts from
19 which a firearm described in clauses (i)
20 through (viii) can be assembled.

21 “(x) The frame or receiver of a rifle
22 or shotgun described in clause (i), (ii), (iii),
23 (vi), or (viii).

24 “(B) CERTAIN FIREARMS NOT IN-
25 CLUDED.—Such term does not include any fire-

1 arm that is manually operated by bolt or lever
2 action, or that is only capable of firing rimfire
3 ammunition.”.

4 (b) EXEMPTION FROM ADDITIONAL TAX FOR ARTI-
5 CLES ACQUIRED BY THE UNITED STATES.—Section 4182
6 of such Code is amended by redesignating subsection (d)
7 as subsection (e) and by inserting after subsection (e) the
8 following new subsection:

9 “(d) EXEMPTION FROM ADDITIONAL TAX FOR ARTI-
10 CLES ACQUIRED BY THE UNITED STATES.—The tax im-
11 posed by section 4181(b) shall not apply to any article
12 which is purchased by the United States or by a State
13 or local government.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to sales after the date of the enact-
16 ment of this Act.

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