

118TH CONGRESS
1ST SESSION

H. R. 4283

To amend the Internal Revenue Code of 1986 to increase certain taxes related to firearms, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 22, 2023

Mr. DAVIS of Illinois (for himself, Mr. PASCRELL, Mr. SCHNEIDER, Mr. BLUMENAUER, Ms. MOORE of Wisconsin, and Mr. EVANS) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Energy and Commerce, 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 increase certain taxes related 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 “Gun Violence Preven-
5 tion and Safe Communities Act of 2023”.

1 **SEC. 2. INCREASE IN EXCISE TAX ON SALE OF FIREARMS,**
2 **ETC.**

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

5 (1) by striking “There” and inserting the fol-
6 lowing:

7 “(a) IN GENERAL.—There”, and

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

10 “(b) INCREASED TAX TO FUND GUN VIOLENCE
11 PREVENTION PROGRAMS.—

12 “(1) IN GENERAL.—Each rate of tax imposed
13 under subsection (a) is hereby increased by 0.5 per-
14 centage points.

15 “(2) APPLICATION OF TAX TO FRAMES AND RE-
16 CEIVERS.—

17 “(A) IN GENERAL.—Any frame or receiver
18 of a firearm shall be subject to tax under sub-
19 section (a) (after taking into account paragraph
20 (1)) in the same manner as a firearm which is
21 neither a pistol nor a revolver.

22 “(B) SPECIAL RULE FOR SPLIT OR MOD-
23 ULAR FRAMES AND RECEIVERS.—In the case of
24 any split or modular frame or receiver, if any
25 module of such frame or receiver is sold sepa-
26 rately, such module shall be treated as a frame

1 or receiver if (and only if) such module is re-
2 quired to be marked and serialized by the At-
3 torney General.

4 “(C) PREVENTION OF DOUBLE TAX-
5 ATION.—Subparagraph (A) shall not apply to
6 any frame or receiver if the manufacturer, pro-
7 ducer, or importer thereof demonstrates to the
8 satisfaction of the Secretary that such frame or
9 receiver will be used in the manufacture or pro-
10 duction of a firearm to which the tax imposed
11 by this section applies.”.

12 (b) EXEMPTION FOR UNITED STATES.—Subsection
13 (b) of section 4182 of the Internal Revenue Code of 1986
14 is amended to read as follows:

15 “(b) SALES TO UNITED STATES.—No firearm, pistol,
16 revolver, frame or receiver for a firearm, shell, or cartridge
17 purchased with funds appropriated for any department,
18 agency, or instrumentality of the United States shall be
19 subject to any tax imposed on the sale or transfer of such
20 article.”.

21 (c) GUN VIOLENCE PREVENTION TRUST FUND.—

22 (1) IN GENERAL.—Subchapter A of chapter 98
23 of the Internal Revenue Code of 1986 is amended by
24 adding at the end the following new section:

1 **“SEC. 9512. GUN VIOLENCE PREVENTION TRUST FUND.**

2 “(a) CREATION OF TRUST FUND.—

3 “(1) IN GENERAL.—There is established in the
4 Treasury of the United States a trust fund to be
5 known as the ‘Gun Violence Prevention Trust
6 Fund’, consisting of such amounts as may be appro-
7 priated or credited to such fund as provided in this
8 section or section 9602(b).

9 “(2) ESTABLISHMENT OF ACCOUNTS.—There is
10 established in the Gun Violence Prevention Trust
11 Fund each of the following accounts:

12 “(A) The Violence Prevention Account.

13 “(B) The Gun Violence Research Account.

14 “(C) Hate Crimes Data Collection, Preven-
15 tion, and Enforcement Account.

16 “(D) Firearm Forensics Account.

17 “(3) GUN VIOLENCE RESEARCH SUB-
18 ACCOUNTS.—There is established in the Gun Vio-
19 lence Research Account a Centers for Disease Con-
20 trol and Prevention Subaccount and a National In-
21 stitutes of Health Subaccount.

22 “(b) TRANSFERS TO TRUST FUND AND AC-
23 COUNTS.—There are hereby appropriated to the Gun Vio-
24 lence Prevention Trust Fund amounts equivalent to the
25 taxes received in the Treasury under section 4181(b).
26 Such amounts shall be divided equally among each of the

1 accounts established under subsection (a)(2). Such
2 amounts allocated to the Gun Violence Research Account
3 under the preceding sentence shall be divided equally be-
4 tween the Centers for Disease Control and Prevention
5 Subaccount and the National Institutes of Health Sub-
6 account.

7 “(c) EXPENDITURES.—Amounts in the Gun Violence
8 Prevention Trust Fund shall be available, as provided in
9 appropriation Acts, only as follows:

10 “(1) VIOLENCE PREVENTION.—Amounts in the
11 Violence Prevention Account shall be available to the
12 Office of Justice Programs of the Department of
13 Justice to carry out community-based violence inter-
14 vention and prevention initiatives.

15 “(2) GUN VIOLENCE RESEARCH.—

16 “(A) CENTERS FOR DISEASE CONTROL
17 AND PREVENTION.—Amounts in the Centers for
18 Disease Control and Prevention Subaccount
19 shall be available to the National Center for In-
20 jury Prevention and Control of the Centers for
21 Disease Control and Prevention for purposes of
22 research on gun violence and its prevention, in-
23 cluding prevention of suicide by firearm.

24 “(B) NATIONAL INSTITUTES OF
25 HEALTH.—Amounts in the National Institutes

1 of Health Subaccount shall be available to the
2 National Institutes of Health for purposes of
3 research on gun violence and its prevention, in-
4 cluding prevention of suicide by firearm.

5 “(3) HATE CRIMES DATA COLLECTION, PRE-
6 VENTION, AND ENFORCEMENT.—Amounts in the
7 Hate Crimes Data Collection, Prevention, and En-
8 forcement Account shall be available to carry out the
9 Jabara-Heyer NO HATE Act (section 5 of Public
10 Law 117–13).

11 “(4) FIREARM FORENSICS.—Amounts in the
12 Firearm Forensics Account shall be available to the
13 Bureau of Alcohol, Tobacco, Firearms and Explo-
14 sives for the activities of the National Firearms Ex-
15 aminer Academy.”

16 (2) CONFORMING AMENDMENTS.—

17 (A) Section 3(a) of the Pittman-Robertson
18 Wildlife Restoration Act (16 U.S.C. 669b(a)) is
19 amended by inserting “(other than subsection
20 (b) thereof)” after “4181”.

21 (B) The table of sections for subchapter A
22 of chapter 98 of the Internal Revenue Code of
23 1986 is amended by adding at the end the fol-
24 lowing new item:

“Sec. 9512. Gun Violence Prevention Trust Fund.”

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply with respect to sales after the date
3 of the enactment of this Act.

4 **SEC. 3. INFLATION ADJUSTMENT OF OCCUPATIONAL AND**
5 **TRANSFER TAXES RELATING TO FIREARMS.**

6 (a) OCCUPATIONAL TAX ADJUSTED FOR INFLA-
7 TION.—

8 (1) IN GENERAL.—Section 5801 of the Internal
9 Revenue Code of 1986 is amended by adding at the
10 end the following new subsection:

11 “(c) ADJUSTMENT FOR INFLATION.—In the case of
12 any taxable period beginning in a calendar year after
13 2023, the \$1,000 amounts in subsections (a)(1) and (b)(1)
14 and the \$500 amounts in subsections (a)(2) and (b)(1)
15 shall each be increased by an amount equal to—

16 “(1) such dollar amount, multiplied by

17 “(2) the cost-of-living adjustment determined
18 under section 1(f)(3) for the calendar year in which
19 the taxable year begins, determined by substituting
20 ‘calendar year 2022’ for ‘calendar year 2016’ in sub-
21 paragraph (A)(ii) thereof.

22 If any increase under the preceding sentence is not a mul-
23 tiple of \$10, such increase shall be rounded to the next
24 lowest multiple of \$10.”.

1 (2) EFFECTIVE DATE.—The amendment made
2 by this section shall apply to taxable periods begin-
3 ning after December 31, 2023.

4 (b) TRANSFER TAX ADJUSTED FOR INFLATION.—

5 (1) IN GENERAL.—Section 5811 of the Internal
6 Revenue Code of 1986 is amended by adding at the
7 end the following new subsection:

8 “(d) ADJUSTMENT FOR INFLATION.—In the case of
9 any transfer after 2023, the \$200 and \$5 amounts in sub-
10 section (a) shall each be increased by an amount equal
11 to—

12 “(1) such dollar amount, multiplied by

13 “(2) the cost-of-living adjustment determined
14 under section 1(f)(3) for the calendar year in which
15 the transfer occurs, determined by substituting ‘cal-
16 endar year 2022’ for ‘calendar year 2016’ in sub-
17 paragraph (A)(ii) thereof.

18 If any increase under the preceding sentence is not a mul-
19 tiple of \$5 (\$1 in the case of any increase of the \$5
20 amount), such increase shall be rounded to the next lowest
21 multiple of \$5 (\$1 in the case of any increase of the \$5
22 amount).”.

1 (2) EFFECTIVE DATE.—The amendment made
2 by this section shall apply to transfers after Decem-
3 ber 31, 2023.

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