H. R. 4953

To amend the Internal Revenue Code of 1986 to subject to the requirements of the National Firearms Act any semiautomatic rifle that has the capacity to accept a detachable magazine.

IN THE HOUSE OF REPRESENTATIVES

August 6, 2021

Mr. Deutch (for himself, Mr. Carson, Mr. Cooper, Mr. DeSaulnier, Mr. Jones, Mr. Lowenthal, Mr. Raskin, Ms. Wasserman Schultz, and Ms. Williams of Georgia) 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 subject to the requirements of the National Firearms Act any semiautomatic rifle that has the capacity to accept a detachable magazine.

- 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 "National Firearms
- 5 Amendments Act of 2021".

SEC. 2. SEMIAUTOMATIC RIFLE WITH CAPACITY TO AC
CEPT DETACHABLE MAGAZINE TREATED AS
FIREARM UNDER NATIONAL FIREARMS ACT.
(a) In General.—Section 5845(a) of the Internal
Revenue Code of 1986 is amended—
(1) by striking "; and (8) a destructive device."
and inserting "; (8) a destructive device; and (9) a
semiautomatic rifle or shotgun that has the capacity
to accept a detachable ammunition feeding device."
and
(2) by adding at the end the following: "The
term 'detachable ammunition feeding device' means
an ammunition feeding device that can be removed
from a firearm without disassembly of the firearm
action. The term 'ammunition feeding device' means
a magazine, belt, drum, feed strip, or similar device,
but does not include an attached tubular device
which is only capable of operating with .22 caliber
rimfire ammunition. The term 'semiautomatic rifle
or shotgun' means any repeating rifle or shotgun
which utilizes a portion of the energy of a firing car-
tridge to extract the fired cartridge case and cham-
ber the next round, and which requires a separate
pull of the trigger to fire each cartridge.".
(b) APPLICABILITY.—Any person who, on the date of

26 the enactment of this Act, lawfully owns or possesses a

- 1 semiautomatic rifle or shotgun (as defined in section
- 2 5845(a) of such Code, as amended by this Act) that has
- 3 the capacity to accept a detachable ammunition feeding
- 4 device (as defined in such section) shall, not later than
- 5 120 days after the date of enactment of this Act, register
- 6 the semiautomatic rifle or shotgun in accordance with sec-
- 7 tion 5841 of such Code. Such registration shall become
- 8 a part of the National Firearms Registration and Transfer
- 9 Record required to be maintained by such section. The
- 10 prohibition on possession of an unregistered firearm under
- 11 section 5861 of such Code shall not apply to possession
- 12 of such a semiautomatic rifle or shotgun that has the ca-
- 13 pacity to accept such a detachable ammunition feeding de-
- 14 vice on any date that is 120 days or less after the enact-
- 15 ment of this Act.
- 16 (c) Authorization of Appropriations.—There
- 17 are authorized to be appropriated to the Bureau of Alco-
- 18 hol, Tobacco, Firearms, and Explosives such sums as are
- 19 necessary to carry out this Act.

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