

118TH CONGRESS  
1ST SESSION

# H. R. 173

To amend the Internal Revenue Code of 1986 to remove short-barreled rifles from the definition of firearms for purposes of the National Firearms Act, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2023

Mr. GRIFFITH introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, 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

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## A BILL

To amend the Internal Revenue Code of 1986 to remove short-barreled rifles from the definition of firearms for purposes of the National Firearms Act, 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 “Home Defense and  
5 Competitive Shooting Act of 2023”.

1 **SEC. 2. SHORT-BARRELED RIFLES.**

2 (a) IN GENERAL.—Section 5845(a) of the Internal  
3 Revenue Code of 1986 is amended—

4 (1) by striking “(3) a rifle” and all that follows  
5 through “(5) any other weapon” and inserting “(3)  
6 any other weapon”; and

7 (2) by redesignating paragraphs (6), (7), and  
8 (8) as paragraphs (4), (5), and (6), respectively.

9 (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to calendar quarters beginning  
11 more than 90 days after the date of the enactment of this  
12 Act.

13 **SEC. 3. ELIMINATION OF DISPARATE TREATMENT OF**  
14 **SHORT-BARRELED RIFLES USED FOR LAW-**  
15 **FUL PURPOSES.**

16 Section 922 of title 18, United States Code, is  
17 amended in each of subsections (a)(4) and (b)(4) by strik-  
18 ing “short-barreled shotgun, or short-barreled rifle” and  
19 inserting “or short-barreled shotgun”.

20 **SEC. 4. TREATMENT OF SHORT-BARRELED RIFLES DETER-**  
21 **MINED BY REFERENCE TO NATIONAL FIRE-**  
22 **ARMS ACT.**

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

25 “(f) SHORT-BARRELED RIFLE REQUIREMENTS DE-  
26 TERMINED BY REFERENCE.—In the case of any short-bar-

1 reled rifle registration or licensing requirement under  
2 State or local law which is determined by reference to the  
3 National Firearms Act, any person who acquires or pos-  
4 sesses such a rifle in accordance with chapter 44 of title  
5 18, United States Code, shall be treated as meeting any  
6 such registration or licensing requirement with respect to  
7 such rifle.”.

8 **SEC. 5. PREEMPTION OF CERTAIN STATE LAWS IN RELA-**  
9 **TION TO SHORT-BARRELED RIFLES.**

10 Section 927 of title 18, United States Code, is  
11 amended by adding at the end the following: “Notwith-  
12 standing the preceding sentence, a law of a State or a  
13 political subdivision of a State that imposes a tax, other  
14 than a generally applicable sales or use tax, on making,  
15 transferring, using, possessing, or transporting a short-  
16 barreled rifle in or affecting interstate or foreign com-  
17 merce, or imposes a marking, recordkeeping or registra-  
18 tion requirement with respect to such a rifle, shall have  
19 no force or effect.”.

20 **SEC. 6. DESTRUCTION OF RECORDS.**

21 (a) IN GENERAL.—Not later than 365 days after the  
22 date of the enactment of this Act, the Attorney General  
23 shall destroy any registration of an applicable rifle main-  
24 tained in the National Firearms Registration and Trans-  
25 fer Record pursuant to section 5841 of the Internal Rev-

1 enue Code of 1986, any application to transfer filed under  
2 section 5812 of the Internal Revenue Code of 1986 that  
3 identifies the transferee of an applicable rifle, and any ap-  
4 plication to make filed under section 5822 of the Internal  
5 Revenue Code of 1986 that identifies the maker of an ap-  
6 plicable rifle.

7 (b) APPLICABLE RIFLE.—For purposes of this sec-  
8 tion, the term “applicable rifle” means a rifle, or weapon  
9 made from a rifle, described in paragraph (3) or (4) of  
10 section 5845(a) of such Code (as in effect on the day be-  
11 fore the enactment of the Home Defense and Competitive  
12 Shooting Act of 2023).

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