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

Mr. CLYDE introduced the following bill; which was referred to the Committee on ____________________

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”.

117TH CONGRESS 2D SESSION

H. R. _____

(Original Signature of Member)
SEC. 2. REPEAL OF CERTAIN PITTMAN-ROBERTSON EXCISE TAXES.

(a) Excise Taxes on Firearms and Ammunition Repealed.—

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

(2) Conforming amendments.—

(A) Section 5843 is amended—

(i) by striking “Importers” and inserting the following:

“(a) In general.—Importers”, and

(ii) by moving subsection (d) of section 4182 of such Code to the end of such section 5843, by redesignating such subsection as subsection (b), and by inserting “WITH RESPECT TO CERTAIN AMMUNITION” after “RECORDS” in the heading of such subsection.

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

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

(D) Section 3(2)(B)(v) of the Toxic Substances Control Act (15 U.S.C. 2602(2)(B)(v)) is amended by striking “section 4181 of the Internal Revenue Code of 1954 (determined without regard to any exemptions from such tax provided by section 4182 or 4221 or any other provision of such Code)” and inserting “section 4181 of the Internal Revenue Code of 1986 (as in effect before its repeal by the RETURN our Constitutional Rights Act of 2022 and determined without regard to any exemption from tax provided under any provision of such Code)”.

(E) Section 3(a)(5)(E) of the Consumer Product Safety Act (15 U.S.C. 2052(a)(5)(E)) is amended by striking “section 4181 of the Internal Revenue Code of 1954 (determined without regard to any exemptions from such tax provided by section 4182 or 4221, or any other provision of such Code)” and inserting “section 4181 of the Internal Revenue Code of 1986 (as in effect before its repeal by the RETURN our Constitutional Rights Act of 2022 and deter-
mined without regard to any exemption from tax provided under any provision of such Code’’.

(b) EXCISE TAXES ON BOWS AND ARROWS REPEALED.—

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

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

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

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

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

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

“(e) Parts or Accessories Sold in Connection with Taxable Sale.—In the case of any sale by the manufacturer, producer, or importer of any article of sport fishing equipment, such article shall be treated as including any parts or accessories of such article sold on or in connection therewith or with the sale thereof.”.

(e) Amendments Related to the Federal Aid to Wildlife Restoration Fund.—Section 3(a) of the Pittman-Robertson Wildlife Restoration Act (16 U.S.C. 669b(a)) is amended—

(1) by striking the first 2 sentences of paragraph (1), and

(2) by amending paragraph (2) to read as follows:

“(2) Wildlife Conservation and Restoration Subaccount.—

“(A) Establishment.—There is established in the Federal Aid to Wildlife Restoration Fund a subaccount to be known as the ‘Wildlife Conservation and Restoration Subaccount’ (referred to in this paragraph as the ‘subaccount’).
“(B) Use.—Amounts in the subaccount shall be available without further appropriation, for each fiscal year, for apportionment in accordance with this Act to carry out State Wildlife Conservation and Restoration programs in order to manage fish and wildlife species of greatest conservation need as determined by a State fish and wildlife agency.

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

“(i) $800,000,000, or

“(ii) the sum of—

“(I) the amounts deposited in the Treasury under section 9 of the Outer Continental Shelf Lands Act (43 U.S.C. 1338) during the preceding fiscal year, and

“(II) the amounts deposited in the Treasury under section 35 of the Mineral Leasing Act (30 U.S.C. 191), determined after the withdrawal of funds to the States under subsection
(a) of that section, during the preceding fiscal year.’’.

(d) Effective Date.—

(1) In general.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to sales after the date of the enactment of this Act.

(2) Wildlife Conservation and Restoration Subaccount.—The amendment made by subsection (c)(2) shall apply to fiscal years after fiscal year 2022.

SEC. 3. REPEAL OF CERTAIN NATIONAL FIREARM ACT TAXES.

(a) Firearm Transfer Tax Repealed.—Subchapter A of chapter 53 of the Internal Revenue Code of 1986 is amended by striking part II.

(b) Firearm Making Tax Repealed.—Subchapter A of chapter 53 of such Code is amended by striking part III.

(c) Conforming Amendments.—

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

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

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

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

(2) Section 5846 of such Code is amended by striking “sections 5801, 5811, and 5821” and inserting “section 5801”

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

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

“SEC. 5872. LAWS APPLICABLE.

“All the provisions of internal revenue laws relating to searches, seizures, and forfeitures are extended to and made to apply to the persons to whom this chapter applies.”.

(B) The table of sections for subchapter D of chapter 53 of such Code is amended by striking the item relating to section 5872 and inserting the following new item:

“Sec. 5872. Laws applicable.”.
(d) EFFECTIVE DATE.—The amendments made by this section shall apply to firearms transferred or made (as the case may be) after the date of the enactment of this Act.

SEC. 4. RULE OF CONSTRUCTION.

None of the amendments made by this Act shall be construed to place any firearms sold, transferred, manufactured, or imported by persons engaged in business regulated under chapter 53 of the Internal Revenue Code of 1986 (the National Firearms Act) under the jurisdiction of the Consumer Product Safety Commission.