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(Original Signature of Member)

117TH CONGRESS
2D SESSION

H. R. _____

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”.

1 **SEC. 2. REPEAL OF CERTAIN PITTMAN-ROBERTSON EXCISE**
2 **TAXES.**

3 (a) EXCISE TAXES ON FIREARMS AND AMMUNITION
4 REPEALED.—

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

11 (2) CONFORMING AMENDMENTS.—

12 (A) Section 5843 is amended—

13 (i) by striking “Importers” and in-
14 serting the following:

15 “(a) IN GENERAL.—Importers”, and

16 (ii) by moving subsection (d) of sec-
17 tion 4182 of such Code to the end of such
18 section 5843, by redesignating such sub-
19 section as subsection (b), and by inserting
20 “WITH RESPECT TO CERTAIN AMMUNI-
21 TION” after “RECORDS” in the heading of
22 such subsection.

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

25 (C) Section 1111(c)(2) of the Homeland
26 Security Act of 2002 (6 U.S.C. 531(c)(2)) is

1 amended by striking “, sections 4181 and 4182
2 of the Internal Revenue Code of 1986,”.

3 (D) Section 3(2)(B)(v) of the Toxic Sub-
4 stances Control Act (15 U.S.C. 2602(2)(B)(v))
5 is amended by striking “section 4181 of the In-
6 ternal Revenue Code of 1954 (determined with-
7 out regard to any exemptions from such tax
8 provided by section 4182 or 4221 or any other
9 provision of such Code)” and inserting “section
10 4181 of the Internal Revenue Code of 1986 (as
11 in effect before its repeal by the RETURN our
12 Constitutional Rights Act of 2022 and deter-
13 mined without regard to any exemption from
14 tax provided under any provision of such
15 Code)”.

16 (E) Section 3(a)(5)(E) of the Consumer
17 Product Safety Act (15 U.S.C. 2052(a)(5)(E))
18 is amended by striking “section 4181 of the In-
19 ternal Revenue Code of 1954 (determined with-
20 out regard to any exemptions from such tax
21 provided by section 4182 or 4221, or any other
22 provision of such Code)” and inserting “section
23 4181 of the Internal Revenue Code of 1986 (as
24 in effect before its repeal by the RETURN our
25 Constitutional Rights Act of 2022 and deter-

1 mined without regard to any exemption from
2 tax provided under any provision of such
3 Code)”.
4

5 (b) EXCISE TAXES ON BOWS AND ARROWS RE-
6 PEALED.—

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

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

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

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

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

24 “(d) 3 PERCENT RATE OF TAX FOR TACKLE
BOXES.—In the case of fishing tackle boxes, subsection

1 (a) shall be applied by substituting ‘3 percent’ for ‘10 per-
2 cent’.

3 “(e) PARTS OR ACCESSORIES SOLD IN CONNECTION
4 WITH TAXABLE SALE.—In the case of any sale by the
5 manufacturer, producer, or importer of any article of sport
6 fishing equipment, such article shall be treated as includ-
7 ing any parts or accessories of such article sold on or in
8 connection therewith or with the sale thereof.”.

9 (c) AMENDMENTS RELATED TO THE FEDERAL AID
10 TO WILDLIFE RESTORATION FUND.—Section 3(a) of the
11 Pittman-Robertson Wildlife Restoration Act (16 U.S.C.
12 669b(a)) is amended—

13 (1) by striking the first 2 sentences of para-
14 graph (1), and

15 (2) by amending paragraph (2) to read as fol-
16 lows:

17 “(2) WILDLIFE CONSERVATION AND RESTORA-
18 TION SUBACCOUNT.—

19 “(A) ESTABLISHMENT.—There is estab-
20 lished in the Federal Aid to Wildlife Restora-
21 tion Fund a subaccount to be known as the
22 ‘Wildlife Conservation and Restoration Sub-
23 account’ (referred to in this paragraph as the
24 ‘subaccount’).

1 “(B) USE.—Amounts in the subaccount
2 shall be available without further appropriation,
3 for each fiscal year, for apportionment in ac-
4 cordance with this Act to carry out State Wild-
5 life Conservation and Restoration programs in
6 order to manage fish and wildlife species of
7 greatest conservation need as determined by a
8 State fish and wildlife agency.

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

13 “(i) \$800,000,000, or

14 “(ii) the sum of—

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

20 “(II) the amounts deposited in
21 the Treasury under section 35 of the
22 Mineral Leasing Act (30 U.S.C. 191),
23 determined after the withdrawal of
24 funds to the States under subsection

1 (a) of that section, during the pre-
2 ceding fiscal year.”.

3 (d) EFFECTIVE DATE.—

4 (1) IN GENERAL.—Except as otherwise pro-
5 vided in this subsection, the amendments made by
6 this section shall apply to sales after the date of the
7 enactment of this Act.

8 (2) WILDLIFE CONSERVATION AND RESTORA-
9 TION SUBACCOUNT.—The amendment made by sub-
10 section (c)(2) shall apply to fiscal years after fiscal
11 year 2022.

12 **SEC. 3. REPEAL OF CERTAIN NATIONAL FIREARM ACT**
13 **TAXES.**

14 (a) FIREARM TRANSFER TAX REPEALED.—Sub-
15 chapter A of chapter 53 of the Internal Revenue Code of
16 1986 is amended by striking part II.

17 (b) FIREARM MAKING TAX REPEALED.—Subchapter
18 A of chapter 53 of such Code is amended by striking part
19 III.

20 (c) CONFORMING AMENDMENTS.—

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

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

1 (B) by striking part I,

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

4 (D) by inserting “**Special (Occupational)**” before “**Taxes**” in the heading of
5 such subchapter.
6

7 (2) Section 5846 of such Code is amended by
8 striking “sections 5801, 5811, and 5821” and in-
9 serting “section 5801”

10 (3) Part II of subchapter B of chapter 53 of
11 such Code is amended by striking sections 5852,
12 5853, and 5854 (and by striking the items relating
13 to such sections from the table of sections for such
14 part).

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

17 **“SEC. 5872. LAWS APPLICABLE.**

18 “All the provisions of internal revenue laws relating
19 to searches, seizures, and forfeitures are extended to and
20 made to apply to the persons to whom this chapter ap-
21 plies.”.

22 (B) The table of sections for subchapter D of
23 chapter 53 of such Code is amended by striking the
24 item relating to section 5872 and inserting the fol-
25 lowing new item:

“Sec. 5872. Laws applicable.”.

1 (d) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to firearms transferred or made
3 (as the case may be) after the date of the enactment of
4 this Act.

5 **SEC. 4. RULE OF CONSTRUCTION.**

6 None of the amendments made by this Act shall be
7 construed to place any firearms sold, transferred, manu-
8 factured, or imported by persons engaged in business reg-
9 ulated under chapter 53 of the Internal Revenue Code of
10 1986 (the National Firearms Act) under the jurisdiction
11 of the Consumer Product Safety Commission.