

116TH CONGRESS
1ST SESSION

H. R. 1297

To amend the Internal Revenue Code of 1986 to include armor-piercing, concealable weapons within the definition of “firearm” under the National Firearms Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2019

Mrs. DEMINGS (for herself, Mr. DEUTCH, and Ms. KELLY of Illinois) 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 include armor-piercing, concealable weapons within the definition of “firearm” under 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 “Law Enforcement Pro-
5 tection Act of 2019”.

6 **SEC. 2. ARMOR-PIERCING, CONCEALABLE WEAPONS.**

7 (a) IN GENERAL.—Section 5845(a) of the Internal
8 Revenue Code of 1986 is amended by striking “and (8)”

1 and inserting “; (8) an armor-piercing, concealable weap-
2 on; and (9)”.

3 (b) ARMOR-PIERCING, CONCEALABLE WEAPON.—

4 Section 5845 of such Code is amended by adding at the
5 end the following new subsection:

6 “(n) ARMOR-PIERCING, CONCEALABLE WEAPON.—

7 The term ‘armor-piercing, concealable weapon’ means any
8 weapon or device capable of being concealed on the person
9 and from which can be discharged through the energy of
10 an explosive any of the following rounds:

11 “(1) .450 Bushmaster.

12 “(2) 5.56mm (including the 5.56x45mm NATO
13 and .223 Remington).

14 “(3) 7.62mm (including the 7.62x39mm, .308
15 Winchester, 7.62 NATO, 7.62x51mm NATO, .30
16 carbine, 7.62x33mm, or 300 AAC Blackout).

17 “(4) .50 BMG.

18 “(5) 5.7x28mm.

19 “(6) Any other round determined by the Bu-
20 reau of Alcohol, Tobacco, Firearms, and Explosives
21 to be capable of, when fired by such weapon or de-
22 vice, penetrating the standard body armor worn by
23 law enforcement officers.”.

24 (c) EFFECTIVE DATE.—

1 (1) IN GENERAL.—The amendments made by
2 this section shall take effect on the date of the en-
3 actment of this Act.

4 (2) APPLICATION TO POSSESSION ON DATE OF
5 ENACTMENT.—Notwithstanding paragraph (1), any
6 person on the date of the enactment of this Act pos-
7 sessed a device described in section 5845(a)(8) of
8 the Internal Revenue Code of 1986 (as amended by
9 this Act) shall, not later than the end of the 18th
10 month beginning after the date of the enactment of
11 this Act, register such device with the Secretary of
12 the Treasury and include with such registration the
13 information required under section 5841(a) of such
14 Code. Such registration shall become a part of the
15 National Firearms Registration and Transfer
16 Record required to be maintained by such section.

17 **SEC. 3. USE OF NATIONAL FIREARMS ACT TAXES.**

18 Part I of subchapter B of chapter 53 of the Internal
19 Revenue Code of 1986 is amended redesignating section
20 5849 as section 5850 and by inserting after section 5847
21 the following new section:

22 **“SEC. 5849. USE OF TAXES.**

23 “To carry out the purposes of this chapter and to
24 supplement appropriations otherwise made available for
25 such purposes, the Bureau of Alcohol, Tobacco, Firearms,

1 and Explosives may spend the amounts collected under
2 subchapter A for fiscal years 2019 and thereafter.”.

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