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119TH CONGRESS
1ST SESSION

H. R. 2395

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2025

Mr. CLYDE (for himself, Mrs. MILLER of Illinois, Mr. PERRY, Mr. GOSAR, Mr. DONALDS, Mr. CRANE, Mr. SELF, Mr. ARRINGTON, Mr. HIGGINS of Louisiana, Mr. MOORE of Alabama, Mr. HARRIS of Maryland, Ms. BOEBERT, Mr. CLINE, Mrs. LUNA, Mr. BRECHEEN, Mr. HUDSON, Ms. GREENE of Georgia, Mrs. BIGGS of South Carolina, Mr. GILL of Texas, Mr. BABIN, Mr. HUNT, Mrs. MILLER of West Virginia, Mr. CRAWFORD, Mr. OGLES, Mr. EZELL, Mr. BERGMAN, Mr. DUNN of Florida, Mr. WEBSTER of Florida, Mr. MASSIE, Mr. BIGGS of Arizona, Mr. WEBER of Texas, Mr. MOOLENAAR, Mr. NEHLS, Mr. FRY, Mr. ROSE, Mrs. CAMMACK, Mr. WIED, Mr. HARRIGAN, Mr. EDWARDS, Mr. GUTHRIE, Mrs. BICE, Mr. AUSTIN SCOTT of Georgia, Mr. WALBERG, Mr. MCDOWELL, Mr. BURCHETT, and Mr. RESCHENTHALER) 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, short-barreled shotguns, and certain other weapons from the definition of firearms for purposes of the National Firearms Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Stop Harassing Owners of Rifles Today Act" or as the "SHORT Act".

SEC. 2. DEFINITION OF FIREARM.

(a) IN GENERAL.—Subsection (a) of section 5845 of the Internal Revenue Code of 1986 is amended to read as follows:

"(a) FIREARM.—

"(1) IN GENERAL.—The term 'firearm' means—

"(A) a machinegun,

"(B) any silencer (as defined in section 921 of title 18, United States Code), and

"(C) a destructive device.

"(2) EXCEPTION.—The term 'firearm' shall not include an antique firearm or any device (other than a machinegun or destructive device) which, although designed as a weapon, the Secretary finds by reason of the date of its manufacture, value, design, and other characteristics is primarily a collector's item and is not likely to be used as a weapon.".

(b) SHOTGUNS NOT TREATED AS DESTRUCTIVE DEVICES.—Section 5845(f) of the Internal Revenue Code of

1986 is amended by striking ‘‘except a shotgun or shotgun shell which the Secretary finds is generally recognized as particularly suitable for sporting purposes’’ and inserting ‘‘except shotgun shells and any weapon that is designed to shoot shotgun shells’’.

(c) CONFORMING AMENDMENTS.—Section 5811(a) of the Internal Revenue Code of 1986 is amended by striking ‘‘, except, the transfer tax on any firearm classified as any other weapon under section 5845(e) shall be at the rate of $5 for each such firearm transferred’’.

(d) EFFECTIVE DATE.—The amendment made by this section shall apply to calendar quarters beginning after the 90-day period that starts on the date of the enactment of this Act.

SEC. 3. ELIMINATION OF DISPARATE TREATMENT OF SHORT-BARRELED RIFLES AND SHORT-BARRELED SHOTGUNS USED FOR LAWFUL PURPOSES.

Section 922 of title 18, United States Code, is amended—

(1) in subsection (a)(4)—

(A) by striking ‘‘, machinegun’’ and inserting ‘‘or machinegun’’; and

(B) by striking ‘‘short-barreled shotgun, or short-barreled rifle,’’; and

(2) in subsection (b)(4)—

(A) by striking ‘‘, machinegun’’ and inserting ‘‘or machinegun’’; and

(B) by striking ‘‘short-barreled shotgun, or short-barreled rifle,’’.

SEC. 4. TREATMENT OF SHORT-BARRELED RIFLES, SHORT-BARRELED SHOTGUNS, AND OTHER WEAPONS DETERMINED BY REFERENCE TO NATIONAL FIREARMS ACT.

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

‘‘(f) REQUIREMENTS FOR SHORT-BARRELED RIFLES, SHORT-BARRELED SHOTGUNS, AND OTHER WEAPONS DETERMINED BY REFERENCE.—In the case of any registration or licensing requirement under State or local law with respect to a short-barreled rifle, short-barreled shotgun, or any other weapon (as defined in section 5845(e)) which is determined by reference to the National Firearms Act, any person who acquires or possesses such rifle, shotgun, or other weapon in accordance with chapter 44 of title 18, United States Code, shall be treated as meeting any such registration or licensing requirement with respect to such rifle, shotgun, or other weapon.’’.

SEC. 5. PREEMPTION OF CERTAIN STATE LAWS IN RELATION TO SHORT-BARRELED RIFLES AND SHORT-BARRELED SHOTGUNS.

Section 927 of title 18, United States Code, is amended—

(1) by striking "No provision" and inserting the following:

"(a) IN GENERAL.—No provision."; and

(2) by adding at the end the following:

"(b) TAXES ON SHORT-BARRELED RIFLES OR SHORT-BARRELED SHOTGUNS.—Notwithstanding subsection (a), a law of a State or a political subdivision of a State that imposes a tax, other than a generally applicable sales or use tax, on making, transferring, using, possessing, or transporting a short-barreled rifle or short-barreled shotgun in or affecting interstate or foreign commerce, or imposes a marking, recordkeeping, or registration requirement with respect to such a rifle or shotgun, shall have no force or effect.".

SEC. 6. DESTRUCTION OF RECORDS.

(a) IN GENERAL.—Not later than 365 days after the date of the enactment of this Act, the Attorney General shall destroy—

(1) any registration of an applicable weapon maintained in the National Firearms Registration

and Transfer Record pursuant to section 5841 of the Internal Revenue Code of 1986,

(2) any application to transfer filed under section 5812 of such Code that identifies the transferee of an applicable weapon, and

(3) any application to make filed under section 5822 of such Code that identifies the maker of an applicable weapon.

(b) APPLICABLE WEAPON.—For purposes of this section, the term ‘‘applicable weapon’’ means—

(1) a rifle, or weapon made from a rifle, described in paragraph (3) or (4) of section 5845(a) of the Internal Revenue Code of 1986 (as in effect on the day before the enactment of this Act),

(2) any shotgun—

(A) described in paragraph (1) or (2) of section 5845(a) of the Internal Revenue Code of 1986 (as in effect on the day before the enactment of this Act), or

(B) treated as destructive device under 5845(f) of such Code (as in effect on the day before the enactment of this Act) and not so treated under such section as in effect immediately after such date, and

(3) any other weapon, as defined in section 5845(e) of such Code.

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