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(Original Signature of Member)

114TH CONGRESS
1ST SESSION

H. R.

To provide that silencers be treated the same as long guns.

IN THE HOUSE OF REPRESENTATIVES

Mr. SALMON introduced the following bill; which was referred to the
Committee on _____

A BILL

To provide that silencers be treated the same as long guns.

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 “Hearing Protection
5 Act of 2015”.

6 **SEC. 2. EQUAL TREATMENT OF SILENCERS AND FIREARMS.**

7 (a) IN GENERAL.—Section 5845(a) of the Internal
8 Revenue Code of 1986 is amended by striking “(7) any
9 silencer” and all that follows through “; and (8)” and in-
10 serting “; and (7)”.

1 (b) EFFECTIVE DATE.—

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

5 (2) TRANSFERS.—In the case of the tax im-
6 posed by section 5811 of such Code, the amendment
7 made by this section shall apply with respect to
8 transfers after October 22, 2015.

9 **SEC. 3. TREATMENT OF CERTAIN SILENCERS.**

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

12 “(f) FIREARM SILENCERS.—A person acquiring or
13 possessing a firearm silencer in accordance with Chapter
14 44 of title 18, United States Code, shall be treated as
15 meeting any registration and licensing requirements of the
16 National Firearms Act (as in effect on the day before the
17 date of the enactment of this subsection) with respect to
18 such silencer.”.

19 **SEC. 4. PREEMPTION OF CERTAIN STATE LAWS IN RELA-**
20 **TION TO FIREARM SILENCERS.**

21 Section 927 of title 18, United States Code, is
22 amended by adding at the end the following: “Notwith-
23 standing the preceding sentence, a law of a State or a
24 political subdivision of a State that, as a condition of law-
25 fully making, transferring, using, possessing, or trans-

1 porting a firearm silencer in or affecting interstate or for-
2 eign commerce, imposes a tax on any such conduct, or a
3 marking, recordkeeping or registration requirement with
4 respect to the firearm silencer, shall have no force or ef-
5 fect.”.