

106TH CONGRESS  
2D SESSION

# S. 2099

To amend the Internal Revenue Code of 1986 to require the registration of handguns, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 24, 2000

Mr. REED introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to require the registration of handguns, 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 “Handgun Safety and  
5 Registration Act of 2000”.

6 **SEC. 2. REGISTRATION OF HANDGUNS.**

7 (a) HANDGUN INCLUDED IN DEFINITION OF FIRE-  
8 ARM.—

9 (1) IN GENERAL.—Section 5845(a) of the In-  
10 ternal Revenue Code of 1986 (defining firearm) is

1 amended by striking “and (8) a destructive device”  
2 and inserting “(8) a handgun; and (9) a destructive  
3 device”.

4 (2) DEFINITION OF HANDGUN.—Section 5845  
5 of the Internal Revenue Code of 1986 (relating to  
6 definitions) is amended by adding at the end the fol-  
7 lowing:

8 “(n) HANDGUN.—

9 “(1) IN GENERAL.—The term ‘handgun’ means  
10 any weapon (including a starter gun) which—

11 “(A) is designed to or may be readily con-  
12 verted to expel a projectile by the action of an  
13 explosive, and

14 “(B) has a short stock and is designed to  
15 be held and fired by the use of a single hand.

16 “(2) DISASSEMBLED PARTS INCLUDED.—Such  
17 term shall also include the frame or receiver of any  
18 such weapon, and any combination of parts from  
19 which a handgun can be assembled if such parts are  
20 in the possession or under the control of a person.

21 “(3) EXCLUSION.—Such term shall not include  
22 a firearm classified as ‘any other weapon’ under sub-  
23 section (e).”.

24 (b) TRANSFER TAX IMPOSED ON HANDGUNS.—Sec-  
25 tion 5811(a) of the Internal Revenue Code of 1986 (relat-

1 ing to rate) is amended by inserting “or as a handgun  
2 under section 5845(a)(8)” after “section 5845(e)”.

3 (c) TAX ON MAKING FIREARMS IMPOSED ON HAND-  
4 GUNS.—Section 5821(a) of the Internal Revenue Code of  
5 1986 (relating to rate) is amended by inserting “, except,  
6 the tax on any firearm classified as a handgun under sec-  
7 tion 5845(a)(8) shall be at the rate of \$50 for each such  
8 firearm made” after “firearm made”.

9 (d) IMPORTATION POLICY CONTINUED.—

10 (1) IN GENERAL.—Section 5844 of the Internal  
11 Revenue Code of 1986 (relating to importation) is  
12 amended by adding at the end the following: “This  
13 section shall not apply to any firearm classified as  
14 a handgun under section 5845(a)(8).”.

15 (2) CONFORMING AMENDMENT.—Section  
16 925(d)(3) of title 18, United States Code, is amend-  
17 ed by inserting “(without regard to paragraph (8)  
18 thereof)” after “section 5845(a)”.

19 (e) SHARING OF REGISTRATION INFORMATION WITH  
20 STATE AND LOCAL LAW ENFORCEMENT AGENCIES.—

21 (1) IN GENERAL.—Section 6103(o) of the In-  
22 ternal Revenue Code of 1986 (relating to disclosure  
23 of returns and return information with respect to  
24 certain taxes) is amended by adding at the end the  
25 following:

1           “(3) TAXES IMPOSED ON TRANSFER OF HAND-  
 2 GUNS.—Returns and return information with respect  
 3 to taxes imposed by part II of subchapter A of chap-  
 4 ter 53 (relating to tax on transferring firearms) on  
 5 any firearm classified as a handgun under section  
 6 5845(a)(8) shall be available in an on-line format for  
 7 inspection by or disclosure to officers and employees  
 8 of—

9                   “(A) any Federal law enforcement agency,

10                   and

11                   “(B) any State or local law enforcement  
 12                   agency,

13           whose official duties require such inspection or dis-  
 14           closure.”.

15           (2) CONFORMING AMENDMENTS.—Section  
 16           6103(p)(4) of the Internal Revenue Code of 1986 is  
 17           amended—

18                   (A) in the matter preceding subparagraph

19                   (A)—

20                           (i) by striking “or (o)(1)” and insert-  
 21                           ing “(o)(1), or (o)(3)(A)”,

22                           (ii) by striking “or (l)(6)” and insert-  
 23                           ing “(l)(6)”,

24                           (iii) by inserting “or (o)(3)(B),” after  
 25                           “(16),”, and

1 (B) in subparagraph (F)(i)—

2 (i) by striking “or (l)(6)” and insert-  
3 ing “(l)(6)”, and

4 (ii) by inserting “or (o)(3)(B),” after  
5 “(16),”, and

6 (C) in subparagraph (F)(ii), by striking  
7 “or (o)(1)” and inserting “, (o)(1), or  
8 (o)(3)(A)”.

9 (f) TRANSITION RULE FOR NONREGISTERED HAND-  
10 GUNS.—

11 (1) IN GENERAL.—Any person possessing any  
12 firearm classified as a handgun under section  
13 5845(a)(8) of the Internal Revenue Code of 1986  
14 not registered in the National Firearms Registration  
15 and Transfer Record maintained by the Secretary of  
16 the Treasury under section 5841 of such Code shall  
17 register such handgun—

18 (A) within 1 year of the date of the enact-  
19 ment of this Act, or

20 (B) upon the transfer of such handgun be-  
21 fore such 1 year anniversary date.

22 (2) TREATMENT OF REGISTRATION AS TRANS-  
23 FER.—For purposes of any tax imposed by part II  
24 of subchapter A of chapter 53 of the Internal Rev-  
25 enue Code of 1986 (relating to tax on transferring

1 firearms) on any firearm classified as a handgun  
2 under section 5845(a)(8) of such Code, any registra-  
3 tion of such handgun under paragraph (1)(A) shall  
4 be considered a transfer of such handgun.

5 (3) NONAPPLICATION OF PENALTY.—Section  
6 5861(d) of the Internal Revenue Code of 1986 shall  
7 not apply with respect to the possession of any  
8 handgun before the date of the registration of such  
9 handgun under paragraph (1).

10 (g) PROVISION OF REGISTRATION FORMS.—

11 (1) AVAILABILITY.—To promote and assist  
12 compliance with the handgun registration require-  
13 ments under the Internal Revenue Code of 1986, as  
14 amended by this section, the Secretary of the Treas-  
15 ury shall make available such registration and fin-  
16 gerprint forms as may be required by the public for  
17 compliance with such requirements—

18 (A) to State and local law enforcement  
19 agencies and facilities of the Department of the  
20 Treasury throughout the States, the United  
21 States Postal Service, and such other agencies  
22 and departments of the Federal Government as  
23 the Secretary determines would aid in making  
24 such forms available to the public; and

1 (B) through the Internet in a downloadable  
2 format.

3 (2) SINGLE FORM.—The Secretary of the  
4 Treasury shall make available registration forms  
5 that allow an individual to register the possession or  
6 transfer of more than 1 firearm classified as a hand-  
7 gun under section 5845(a)(8) of the Internal Rev-  
8 enue Code of 1986 on a single form.

9 (h) PROGRAM OF PUBLIC AWARENESS.—Within 60  
10 days after the date of the enactment of this Act, the Sec-  
11 retary of the Treasury shall commence a program to  
12 broaden public awareness of the handgun registration re-  
13 quirements under the Internal Revenue Code of 1986, as  
14 amended by this section. Such program may include vol-  
15 untary cooperative efforts with Federal, State, and local  
16 law enforcement agencies and public service announce-  
17 ments as deemed appropriate by the Secretary.

18 (i) AUTHORIZATION OF APPROPRIATIONS.—There  
19 are authorized to be appropriated such sums as may be  
20 necessary for the Secretary of the Treasury to carry out  
21 the provisions of and amendments made by this Act.

22 (j) EFFECTIVE DATE.—The amendments made by  
23 this section shall take effect on the date of the enactment  
24 of this Act.

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