

113TH CONGRESS
1ST SESSION

H. R. 793

To amend the Internal Revenue Code of 1986 to impose an excise tax on concealable firearms and to require the Attorney General to establish a firearms buyback grant program.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2013

Ms. LINDA T. SÁNCHEZ of California (for herself, Mr. GRIJALVA, Ms. MATSUI, Ms. LEE of California, Mr. CÁRDENAS, Ms. ROYBAL-ALLARD, Ms. HAHN, Mrs. NAPOLITANO, Mr. VARGAS, Ms. DELAURO, Ms. NORTON, Mr. RUSH, Mr. CLAY, Mr. SIRES, Mr. BISHOP of New York, Mrs. CAROLYN B. MALONEY of New York, Mr. MCGOVERN, Mr. PASCRELL, and Ms. EDWARDS) 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

A BILL

To amend the Internal Revenue Code of 1986 to impose an excise tax on concealable firearms and to require the Attorney General to establish a firearms buyback grant program.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Firearm Safety and
3 Buyback Grant Act of 2013”.

4 **SEC. 2. TAX ON HANDGUN PURCHASES.**

5 (a) IN GENERAL.—Chapter 31 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subchapter:

8 **“Subchapter D—Concealable Firearms**

“Sec. 4056. Imposition of tax.

9 **“SEC. 4056. IMPOSITION OF TAX.**

10 “(a) IN GENERAL.—There is hereby imposed on any
11 retail sale of any concealable firearms a tax equal to 10
12 percent of the price for which so sold.

13 “(b) BY WHOM PAID.—The tax imposed by sub-
14 section (a) shall be paid by the seller of the concealable
15 firearm.

16 “(c) EXEMPTION FOR LAW ENFORCEMENT USES,
17 ETC.—No tax shall be imposed by this section on the sale
18 of any concealable firearm to the Federal Government, or
19 a State or local government.

20 “(d) DEFINITIONS.—For purposes of this section—

21 “(1) CONCEALABLE FIREARM.—The term ‘con-
22 cealable firearm’ has the meaning given the term
23 ‘any other weapon’ by section 5845.

24 “(2) RETAIL SALE.—

1 “(A) IN GENERAL.—The term ‘retail sale’
2 means the sale, for a purpose other than resale,
3 after manufacture, production, or importation.

4 “(B) USE TREATED AS SALE.—

5 “(i) IN GENERAL.—If any person uses
6 an article taxable under this section before
7 the first retail sale of such article, then
8 such person shall be liable for tax under
9 this section in the same manner as if such
10 article were sold at retail by him.

11 “(ii) EXEMPTION FOR USE IN FUR-
12 THER MANUFACTURE.—Paragraph (1)
13 shall not apply to use of an article as ma-
14 terial in the manufacture or production of,
15 or as a component part of, another article
16 to be manufactured or produced by him.

17 “(iii) COMPUTATION OF TAX.—In the
18 case of any person made liable for tax by
19 paragraph (1), the tax shall be computed
20 on the price at which similar articles are
21 sold at retail in the ordinary course of
22 trade, as determined by the Secretary.

23 “(iv) 1ST RETAIL SALE; DETERMINA-
24 TION OF PRICE.—For purposes of this sec-

1 tion, rules similar to the rules of section
2 4052 shall apply.

3 “(e) COORDINATION.—The tax imposed by subsection
4 (a) is in addition to any tax imposed by sections 4181
5 and 5811.”.

6 (b) CLARIFICATION RELATING TO INDIAN TRIBAL
7 GOVERNMENTS.—Subparagraph (A) of section 7871(a)(2)
8 of such Code is amended by striking “relating to tax on
9 special fuels” and inserting “relating to retail excise
10 taxes”.

11 (c) CLERICAL AMENDMENT.—The table of sub-
12 chapters for chapter 31 of such Code is amended by add-
13 ing at the end the following new item:

 “SUBCHAPTER D. CONCEALABLE FIREARMS.”.

14 (d) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to sales on or after the 120th day
16 after the date of the enactment of this Act.

17 **SEC. 3. FIREARMS BUYBACK GRANT PROGRAM.**

18 (a) IN GENERAL.—The Attorney General shall estab-
19 lish, in accordance with the provisions of this section, a
20 grant program under which the Attorney General may
21 make grants to eligible entities described in subsection
22 (d)(1) for State, tribal, and local law enforcement agencies
23 to carry out anti-violence campaigns, gun safety cam-
24 paigns, and firearms buyback programs.

1 (b) FIREARMS BUYBACK PROGRAM DEFINED.—For
2 purposes of this section, the term “firearms buyback pro-
3 gram” means, with respect to a State, tribal, or local law
4 enforcement agency, a program carried out by such agen-
5 cy—

6 (1) under which the agency purchases firearms
7 from, or accepts firearm donations made by, individ-
8 uals;

9 (2) the goal of which is to promote anti-violence
10 campaigns, gun safety, and proper disposal of fire-
11 arms, and to provide a process under which individ-
12 uals may anonymously turn in firearms to such
13 agency; and

14 (3) under which such agency may take meas-
15 ures to identify if a firearm obtained through such
16 program is lost or stolen and may take measures to
17 return any such firearm so identified to the owner
18 of such firearm.

19 (c) APPLICATIONS.—

20 (1) IN GENERAL.—An eligible entity desiring a
21 grant under this section shall submit to the Attorney
22 General an application for the grant, which shall be
23 in such form and contain, in addition to the infor-
24 mation described in paragraph (2), such information
25 as the Attorney General may require.

1 (2) REQUIRED INFORMATION.—An application
2 submitted by an eligible entity for a grant under this
3 section, with respect to a firearms buyback program,
4 shall contain assurances to the satisfaction of the
5 Attorney General that—

6 (A) in the case of an individual from whom
7 a firearm is obtained under the program—

8 (i) in the case such firearm is not a
9 donation, such individual shall be provided
10 a reward in an amount that is not less
11 than \$50 and not more than \$350 for such
12 firearm; and

13 (ii) such individual shall remain anon-
14 ymous, including by the assurance that the
15 law enforcement agency carrying out such
16 program will not collect or maintain any
17 written record identifying or leading to the
18 identity of the individual as the individual
19 who provided such firearm under the pro-
20 gram;

21 (B) firearms obtained under the program
22 shall be disposed of in a timely and appropriate
23 manner, as approved by the Attorney General;
24 and

1 (C) none of the funds provided through the
2 grant will be used for the promotion of firearm
3 sales.

4 (d) ADDITIONAL DEFINITIONS.—For purposes of this
5 section:

6 (1) ELIGIBLE ENTITIES.—The term “eligible
7 entity” means a State, unit of local government, In-
8 dian tribal government, or State, tribal, or local law
9 enforcement agency.

10 (2) FIREARM.—The term “firearm” has the
11 meaning given such term by section 921(a)(3) of
12 title 18, United States Code.

13 (3) STATE.—The term “State” means any
14 State of the United States, the District of Columbia,
15 the Commonwealth of Puerto Rico, the United
16 States Virgin Islands, American Samoa, Guam, and
17 the Northern Mariana Islands.

18 (e) FUNDING.—

19 (1) AUTHORIZATION OF APPROPRIATIONS FOR
20 FISCAL YEAR 2013.—There is authorized to be ap-
21 propriated \$1,000,000 for fiscal year 2013, in addi-
22 tion to amounts made available under paragraph (2)
23 for such fiscal year, to carry out this section.

24 (2) FUNDS FOR FISCAL YEAR 2013 AND SUBSE-
25 QUENT FISCAL YEARS FROM TAX ON CONCEALABLE

1 FIREARMS.—For fiscal year 2013 and each subse-
2 quent fiscal year, taxes imposed pursuant to section
3 4056 of the Internal Revenue Code of 1986 shall be
4 available, without further appropriation, to the At-
5 torney General to carry out this section.

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