

119TH CONGRESS
2D SESSION

H. R. 8921

To amend the Internal Revenue Code of 1986 to modify and eliminate certain taxes imposed under the National Firearms Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2026

Ms. BOEBERT (for herself, Mr. MOORE of Alabama, Mr. BURLISON, Mr. MASSIE, and Mr. DESJARLAIS) 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 modify and eliminate certain taxes imposed 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 “Freedom from Taxes
5 Act of 2026”.

6 **SEC. 2. AMENDMENTS TO THE NATIONAL FIREARMS ACT.**

7 (a) ELIMINATION OF TRANSFER TAX.—Section
8 5811(a)(1) of the Internal Revenue Code of 1986 is
9 amended by striking “\$200” and inserting “\$0”.

1 (b) ELIMINATION OF MAKING TAX.—Section
2 5821(a)(1) of such Code is amended by striking “\$200”
3 and inserting “\$0”.

4 (c) EXEMPTION FROM EXCISE TAX.—Section
5 4182(a) of such Code is amended by striking “section
6 5811(a)(2)” and inserting “section 5811(a)”.

7 (d) ELIMINATION OF SPECIAL TAX.—Section 5801
8 of such Code is amended by adding at the end the fol-
9 lowing new subsection:

10 “(c) TIME LIMIT.—The tax imposed by this section
11 shall not apply with respect to any year that begins after
12 the date on which this subsection takes effect.”.

13 (e) EFFECTIVE DATE.—The changes made by this
14 section shall take effect on the first day of the first cal-
15 endar quarter that begins after 90 days after the date of
16 the enactment of this Act.

○