

119TH CONGRESS
1ST SESSION

S. 3514

To amend the Internal Revenue Code of 1986 to modernize the National Firearms Act to account for advancements in technology and less-than-lethal weapons, and for other purposes.

IN THE SENATE OF THE UNITED STATES

DECEMBER 16, 2025

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

A BILL

To amend the Internal Revenue Code of 1986 to modernize the National Firearms Act to account for advancements in technology and less-than-lethal weapons, 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 “Less Than Lethal
5 Act”.

1 **SEC. 2. EXEMPTION OF CERTAIN LESS-THAN-LETHAL PRO-**
 2 **JECTILE DEVICES FROM FIREARMS AND AM-**
 3 **MUNITION TAX.**

4 (a) IN GENERAL.—Section 4182 of the Internal Rev-
 5 enue Code of 1986 is amended—

6 (1) by redesignating subsection (d) as sub-
 7 section (e), and

8 (2) by inserting after subsection (c) the fol-
 9 lowing new subsection:

10 “(d) LESS-THAN-LETHAL PROJECTILE DEVICES.—

11 “(1) IN GENERAL.—The tax imposed by section
 12 4181 shall not apply to—

13 “(A) any less-than-lethal projectile device,

14 “(B) any device contained on the most re-
 15 cent list made available by the Secretary under
 16 paragraph (3)(B), and

17 “(C) any shell or cartridge that meets the
 18 requirement of paragraph (2)(B) and is de-
 19 signed for use in a device referred to in sub-
 20 paragraph (A) or (B).

21 “(2) LESS-THAN-LETHAL PROJECTILE DE-
 22 VICE.—The term ‘less-than-lethal projectile device’
 23 means a device that—

24 “(A) is not designed or intended to expel,
 25 and may not be readily converted to accept and
 26 discharge—

1 “(i) ammunition commonly used in
2 handguns, rifles, or shotguns, or

3 “(ii) any other projectile at a velocity
4 exceeding 500 feet per second,

5 “(B) is designed and intended to be used
6 in a manner that is not likely to cause death or
7 serious bodily injury, and

8 “(C) does not accept, and is not able to be
9 readily modified to accept, ammunition feeding
10 devices—

11 “(i) loaded through the inside of a
12 pistol grip, or

13 “(ii) commonly used in semiautomatic
14 firearms.

15 “(3) REQUEST FOR CLASSIFICATION.—Pursu-
16 ant to a request made by the manufacturer, pro-
17 ducer, or importer of a device for a determination as
18 to whether such device satisfies the requirements
19 under paragraph (2), the Secretary shall make such
20 determination not later than 90 days after the date
21 of receipt of such request.

22 “(4) ANNUAL REVIEW OF NEW AND EMERGING
23 TECHNOLOGIES.—

24 “(A) LIST OF LESS-THAN-LETHAL PROJEC-
25 TILE DEVICES.—The Secretary shall make pub-

1 licly available a list of devices that the Sec-
 2 retary has determined are described in para-
 3 graph (2) and shall update such list annually to
 4 take into account new devices.

5 “(B) LIST OF NON-LETHAL DEVICES THE
 6 PROJECTILES OF WHICH EXCEED 500 FEET PER
 7 SECOND.—

8 “(i) IN GENERAL.—The Secretary
 9 shall—

10 “(I) make publicly available a list
 11 of devices that the Secretary has de-
 12 termined are not described in para-
 13 graph (2) but would be so described if
 14 such paragraph were applied without
 15 regard to subparagraph (A)(ii) there-
 16 of, and

17 “(II) update such list annually to
 18 take into account new devices.

19 “(ii) REPORT TO CONGRESS.—The
 20 Secretary shall annually submit a written
 21 report to the Committee on Ways and
 22 Means of the House of Representatives
 23 and the Committee on Finance of the Sen-
 24 ate regarding the annual list of devices de-
 25 scribed in clause (i), including a copy of

1 such list, a description of the devices that
 2 were considered for inclusion on such list,
 3 and the reasons for including or excluding
 4 such devices from such list.”.

5 (b) **EFFECTIVE DATE.**—The amendments made by
 6 this section shall apply to articles sold by the manufac-
 7 turer, producer, or importer after the date of the enact-
 8 ment of this Act.

9 **SEC. 3. EXEMPTION OF CERTAIN LESS-THAN-LETHAL PRO-**
 10 **JECTILE DEVICES FROM NATIONAL FIRE-**
 11 **ARMS ACT.**

12 Section 5845(a) of the Internal Revenue Code of
 13 1986 is amended by striking “an antique firearm or” and
 14 inserting “any antique firearm, any less-than-lethal pro-
 15 jectile device (as defined in section 4182(d)(2)), any device
 16 referred to in section 4182(d)(1)(B), or”.

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