

107TH CONGRESS  
1ST SESSION

# H. R. 2001

To amend the Internal Revenue Code of 1986 to simplify the application  
of the excise tax imposed on bows and arrows.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 24, 2001

Mr. BARCIA (for himself, Mr. HUNTER, Mr. CAMP, Mrs. THURMAN, Mr. RYAN of Wisconsin, Mr. TANNER, Mr. SHAW, Mr. COLLINS, Mr. RAMSTAD, Mr. FOLEY, Mr. MCINNIS, Mr. WATKINS, Ms. DUNN of Washington, Mr. ISAKSON, Mr. DICKS, Mr. CANNON, Mr. JOHN, Mr. CUNNINGHAM, Mr. MORAN of Kansas, Mr. SMITH of Texas, Mr. BOSWELL, Mr. ROGERS of Michigan, Mr. REHBERG, and Mr. PETERSON of Minnesota) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to simplify  
the application of the excise tax imposed on bows and arrows.

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 “Arrow Excise Tax Sim-  
5       plification Act of 2001”.

1 **SEC. 2. SIMPLIFICATION OF EXCISE TAX IMPOSED ON**  
2 **BOWS AND ARROWS.**

3 (a) IN GENERAL.—Paragraphs (1) and (2) of section  
4 4161(b) of the Internal Revenue Code of 1986 (relating  
5 to bows and arrows, etc.) are amended to read as follows:

6 “(1) BOWS.—There is hereby imposed on the  
7 sale by the manufacturer, producer, or importer of  
8 any compound bow or crossbow which has a draw  
9 weight of 30 pounds or more, and any recurve or  
10 long bow which has a draw weight of 30 pounds or  
11 more measured at a draw length of 28 inches, a tax  
12 equal to 11 percent of the price for which so sold.

13 “(2) ARROWS.—

14 “(A) IN GENERAL.—There is hereby im-  
15 posed on the sale by the manufacturer, pro-  
16 ducer, or importer—

17 “(i) of any arrow shaft, a tax equal to  
18 11 percent of the price for which so sold,  
19 and

20 “(ii) of any arrow, a tax equal to 10  
21 percent of the price for which so sold.

22 The tax imposed by clause (ii) on an arrow  
23 shall not apply if the arrow contains an arrow  
24 shaft subject to the tax imposed by clause (i).

1                   “(B) ARROW SHAFT.—For purposes of this  
2                   paragraph, the term ‘arrow shaft’ means any  
3                   arrow shaft—

4                   “(i) which measures 16 inches overall  
5                   or more in length, or

6                   “(ii) which measures less than 16  
7                   inches overall in length but is suitable for  
8                   use with a bow described in paragraph (1).

9                   “(C) ARROW.—For purposes of this para-  
10                  graph, the term ‘arrow’ means any arrow shaft  
11                  to which additional components are attached.”.

12               (b) EFFECTIVE DATE.—The amendment made by  
13 this section shall apply to articles sold by the manufac-  
14 turer, producer, or importer after December 31, 2001.

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