

108TH CONGRESS  
1ST SESSION

# H. R. 3652

To amend the Internal Revenue Code of 1986 to modify the taxation of imported archery products.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2003

Mr. RYAN of Wisconsin (for himself and Mr. MATHESON) introduced the following bill; which was referred to the Committee on Ways and Means

DECEMBER 8, 2003

Committee on Ways and Means discharged; considered and passed

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## A BILL

To amend the Internal Revenue Code of 1986 to modify the taxation of imported archery products.

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 “Archery Revenue Re-  
5 form and Opportunity for Workers Act”.

1 **SEC. 2. MODIFIED TAXATION OF IMPORTED ARCHERY**  
2 **PRODUCTS.**

3 (a) BOWS.—Paragraph (1) of section 4161(b) of the  
4 Internal Revenue Code of 1986 (relating to bows) is  
5 amended to read as follows:

6 “(1) BOWS.—

7 “(A) IN GENERAL.—There is hereby im-  
8 posed on the sale by the manufacturer, pro-  
9 ducer, or importer of any bow which has a peak  
10 draw weight of 30 pounds or more, a tax equal  
11 to 11 percent of the price for which so sold.

12 “(B) ARCHERY EQUIPMENT.—There is  
13 hereby imposed on the sale by the manufac-  
14 turer, producer, or importer—

15 “(i) of any part or accessory suitable  
16 for inclusion in or attachment to a bow de-  
17 scribed in subparagraph (A), and

18 “(ii) of any quiver or broadhead suit-  
19 able for use with an arrow described in  
20 paragraph (2),

21 a tax equal to 11 percent of the price for which  
22 so sold.”.

23 (b) ARROWS.—Subsection (b) of section 4161 of the  
24 Internal Revenue Code of 1986 (relating to bows and ar-  
25 rows, etc.) is amended by redesignating paragraph (3) as

1 paragraph (4) and inserting after paragraph (2) the fol-  
2 lowing:

3 “(3) ARROWS.—

4 “(A) IN GENERAL.—There is hereby im-  
5 posed on the sale by the manufacturer, pro-  
6 ducer, or importer of any arrow, a tax equal to  
7 12 percent of the price for which so sold.

8 “(B) EXCEPTION.—In the case of any  
9 arrow of which the shaft or any other compo-  
10 nent has been previously taxed under paragraph  
11 (1) or (2)—

12 “(i) section 6416(b)(3) shall not  
13 apply, and

14 “(ii) the tax imposed by subparagraph  
15 (A) shall be an amount equal to the excess  
16 (if any) of—

17 “(I) the amount of tax imposed  
18 by this paragraph (determined with-  
19 out regard to this subparagraph), over

20 “(II) the amount of tax paid with  
21 respect to the tax imposed under  
22 paragraph (1) or (2) on such shaft or  
23 component.

24 “(C) ARROW.—For purposes of this para-  
25 graph, the term ‘arrow’ means any shaft de-

1           scribed in paragraph (2) to which additional  
2           components are attached.”.

3           (c)       CONFORMING       AMENDMENTS.—Section  
4 4161(b)(2) of the Internal Revenue Code is amended—

5           (1) by inserting “(other than broadheads)”  
6       after “point”, and

7           (2) by striking “ARROWS.—” in the heading  
8       and inserting “ARROW COMPONENTS.—”.

9           (d) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to articles sold by the manufac-  
11 turer, producer, or importer after February 15, 2004.

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