

114TH CONGRESS  
1ST SESSION

# H. R. 1745

To amend the Internal Revenue Code of 1986 to allow a credit against tax for surrendering to authorities certain assault weapons.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2015

Ms. DELAURO (for herself, Mr. VAN HOLLEN, Mr. ELLISON, Ms. MCCOLLUM, Mr. CUMMINGS, Mr. CICILLINE, Mr. GRIJALVA, Mr. SWALWELL of California, Mr. GUTIÉRREZ, Ms. LEE, and Mrs. LAWRENCE) 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 allow a credit against tax for surrendering to authorities certain assault weapons.

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 “Support Assault Fire-  
5 arms Elimination and Reduction for our Streets Act”.

6 **SEC. 2. ASSAULT WEAPON TURN-IN CREDIT.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-  
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting before section 26 the fol-  
2 lowing new section:

3 **“SEC. 25E. ASSAULT WEAPON TURN-IN CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—

5 “(1) IN GENERAL.—In the case of an individual  
6 who surrenders a specified assault weapon to the  
7 United States or a State or local government (or po-  
8 litical subdivision thereof) as part of a Federal,  
9 State, or local public safety program to reduce the  
10 number of privately owned weapons, on the election  
11 of the taxpayer there shall be allowed as a credit  
12 against the tax imposed by this chapter an amount  
13 equal to \$2,000.

14 “(2) YEAR CREDIT ALLOWED.—The amount of  
15 the credit under paragraph (1) shall be allowed  $\frac{1}{2}$   
16 for the taxable year during which the assault weapon  
17 was so surrendered and  $\frac{1}{2}$  in the next taxable year.

18 “(b) SPECIAL RULES.—

19 “(1) WEAPON MUST BE LAWFULLY POS-  
20 SSESSED.—No credit shall be allowed under sub-  
21 section (a) with respect to any specified assault  
22 weapon not lawfully possessed by the taxpayer at the  
23 time the weapon is surrendered.

24 “(2) SUBSTANTIATION REQUIREMENT.—No  
25 credit shall be allowed under subsection (a) for the

1 surrender of any specified assault weapon unless the  
2 taxpayer substantiates the surrender by a contem-  
3 poraneous written acknowledgment of the surrender  
4 by the Federal, State, or local governmental entity  
5 to which the weapon is surrendered.

6 “(3) DENIAL OF DOUBLE BENEFIT.—The tax-  
7 payer may elect the application of this section with  
8 respect to only 1 weapon, and if such election is  
9 made for any taxable year, no deduction shall be al-  
10 lowed under any other provision of this chapter with  
11 respect to the surrender or contribution of the speci-  
12 fied assault weapon.

13 “(c) ASSAULT WEAPON.—For purposes of this sec-  
14 tion—

15 “(1) IN GENERAL.—The term ‘specified assault  
16 weapon’ means any of the following:

17 “(A) The following rifles or copies or du-  
18 plicates thereof:

19 “(i) AK, AKM, AKS, AK-47, AK-74,  
20 ARM, MAK90, Misr, NHM 90, NHM 91,  
21 SA 85, SA 93, VEPR,

22 “(ii) AR-10,

23 “(iii) AR-15, Bushmaster XM15,  
24 Armalite M15, or Olympic Arms PCR,

25 “(iv) AR70,

- 1 “(v) Calico Liberty,  
2 “(vi) Dragunov SVD Sniper Rifle or  
3 Dragunov SVU,  
4 “(vii) Fabrique National FN/FAL,  
5 FN/LAR, or FNC,  
6 “(viii) Hi-Point Carbine,  
7 “(ix) HK-91, HK-93, HK-94, or  
8 HK-PSG-1,  
9 “(x) Kel-Tec Sub Rifle,  
10 “(xi) M1 Carbine,  
11 “(xii) Saiga,  
12 “(xiii) SAR-8, SAR-4800,  
13 “(xiv) SKS with detachable magazine,  
14 “(xv) SLG 95,  
15 “(xvi) SLR 95 or 96,  
16 “(xvii) Steyr AUG,  
17 “(xviii) Sturm, Ruger Mini-14,  
18 “(xix) Tavor,  
19 “(xx) Thompson 1927, Thompson M1,  
20 or Thompson 1927 Commando, or  
21 “(xxi) Uzi, Galil and Uzi Sporter,  
22 Galil Sporter, or Galil Sniper Rifle  
23 (Galatz).  
24 “(B) The following pistols or copies or du-  
25 plicates thereof:

- 1 “(i) Calico M–110,  
2 “(ii) MAC–10, MAC–11, or MPA3,  
3 “(iii) Olympic Arms OA,  
4 “(iv) TEC–9, TEC–DC9, TEC–22  
5 Scorpion, or AB–10, or  
6 “(v) Uzi.

7 “(C) The following shotguns or copies or  
8 duplicates thereof:

- 9 “(i) Armscor 30 BG,  
10 “(ii) SPAS 12 or LAW 12,  
11 “(iii) Striker 12, or  
12 “(iv) Streetsweeper.

13 “(D) A semiautomatic rifle that has an  
14 ability to accept a detachable magazine, and  
15 that has—

- 16 “(i) a folding or telescoping stock,  
17 “(ii) a threaded barrel,  
18 “(iii) a pistol grip,  
19 “(iv) a forward grip, or  
20 “(v) a barrel shroud.

21 “(E)(i) Except as provided in clause (ii), a  
22 semiautomatic rifle that has a fixed magazine  
23 with the capacity to accept more than 10  
24 rounds.

1           “(ii) Clause (i) shall not apply to an at-  
2           tached tubular device designed to accept, and  
3           capable of operating only with, .22 caliber rim-  
4           fire ammunition.

5           “(F) A semiautomatic pistol that has the  
6           ability to accept a detachable magazine, and  
7           has—

8                   “(i) a second pistol grip,

9                   “(ii) a threaded barrel,

10                  “(iii) a barrel shroud, or

11                  “(iv) the capacity to accept a detach-  
12                  able magazine at a location outside of the  
13                  pistol grip.

14           “(G) A semiautomatic pistol with a fixed  
15           magazine that has the capacity to accept more  
16           than 10 rounds.

17           “(H) A semiautomatic shotgun that has—

18                   “(i) a folding or telescoping stock,

19                   “(ii) a pistol grip,

20                   “(iii) the ability to accept a detachable  
21                   magazine, or

22                   “(iv) a fixed magazine capacity of  
23                   more than 5 rounds.

24           “(I) A shotgun with a revolving cylinder.

1           “(J) A frame or receiver that is identical  
2 to, or based substantially on the frame or re-  
3 ceiver of, a firearm described in any of subpara-  
4 graphs (A) through (I) or (L).

5           “(K) A conversion kit.

6           “(L) A semiautomatic rifle or shotgun  
7 originally designed for military or law enforce-  
8 ment use, or a firearm based on the design of  
9 such a firearm, that is not particularly suitable  
10 for sporting purposes, as determined by the At-  
11 torney General. In making the determination,  
12 there shall be a rebuttable presumption that a  
13 firearm procured for use by the United States  
14 military or any Federal law enforcement agency  
15 is not particularly suitable for sporting pur-  
16 poses, and a firearm shall not be determined to  
17 be particularly suitable for sporting purposes  
18 solely because the firearm is suitable for use in  
19 a sporting event.

20           “(2) RELATED DEFINITIONS.—

21           “(A) BARREL SHROUD.—The term ‘barrel  
22 shroud’ means a shroud that is attached to, or  
23 partially or completely encircles, the barrel of a  
24 firearm so that the shroud protects the user of  
25 the firearm from heat generated by the barrel,

1 but does not include a slide that encloses the  
2 barrel, and does not include an extension of the  
3 stock along the bottom of the barrel which does  
4 not encircle or substantially encircle the barrel.

5 “(B) CONVERSION KIT.—The term ‘con-  
6 version kit’ means any part or combination of  
7 parts designed and intended for use in con-  
8 verting a firearm into a semiautomatic assault  
9 weapon, and any combination of parts from  
10 which a semiautomatic assault weapon can be  
11 assembled if the parts are in the possession or  
12 under the control of a person.

13 “(C) DETACHABLE MAGAZINE.—The term  
14 ‘detachable magazine’ means an ammunition  
15 feeding device that can readily be inserted into  
16 a firearm.

17 “(D) FIXED MAGAZINE.—The term ‘fixed  
18 magazine’ means an ammunition feeding device  
19 contained in, or permanently attached to, a fire-  
20 arm.

21 “(E) FOLDING OR TELESCOPING STOCK.—  
22 The term ‘folding or telescoping stock’ means a  
23 stock that folds, telescopes, or otherwise oper-  
24 ates to reduce the length, size, or any other di-



1           mension, or otherwise enhances the  
2           concealability, of a firearm.

3           “(F) FORWARD GRIP.—The term ‘forward  
4           grip’ means a grip located forward of the trig-  
5           ger that functions as a pistol grip.

6           “(G) PISTOL GRIP.—The term ‘pistol grip’  
7           means a grip, a thumbhole stock, or any other  
8           characteristic that can function as a grip.

9           “(H) THREADED BARREL.—The term  
10          ‘threaded barrel’ means a feature or char-  
11          acteristic that is designed in such a manner to  
12          allow for the attachment of a firearm as defined  
13          in section 5845(a) of the National Firearms Act  
14          (26 U.S.C. 5845(a)).

15          “(d) TERMINATION.—This section shall not apply  
16          with respect to any weapon surrendered during a taxable  
17          year beginning more than 2 years after the date of the  
18          enactment of the Support Assault Firearms Elimination  
19          and Reduction for our Streets Act.”.

20          (b) CLERICAL AMENDMENT.—The table of sections  
21          for subpart A of part IV of subchapter A of chapter 1  
22          is amended by inserting before the item relating to section  
23          26 the following new item:

“Sec. 25E. Assault weapon turn-in credit.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this Act shall apply to taxable years beginning after the  
3 date of the enactment of this Act.

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