

103^D CONGRESS
1ST SESSION

S. 179

To tax 9 millimeter, .25 caliber, and .32 caliber bullets.

IN THE SENATE OF THE UNITED STATES

JANUARY 21 (legislative day, JANUARY 5), 1993

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

A BILL

To tax 9 millimeter, .25 caliber, and .32 caliber bullets.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That this Act may be cited as the “Real Cost of Ammuni-
4 tion Act.”

5 **SEC. 101. INCREASE IN TAX ON CERTAIN BULLETS.**

6 (a) IN GENERAL.—Section 4181 of the Internal Rev-
7 enue Code of 1986 (relating to the imposition of tax on
8 firearms, etc.) is amended by adding at the end the follow-
9 ing new flush sentence:
10 “In the case of 9 millimeter, .25 caliber, or .32 caliber
11 ammunition, the rate of tax under this section shall be
12 1,000 percent.”.

1 (b) EXEMPTION FOR LAW ENFORCEMENT PUR-
2 POSES.—Section 4182 of the Internal Revenue Code of
3 1986 (relating to exemptions) is amended by adding at
4 the end the following new subsection:

5 “(d) LAW ENFORCEMENT.—The last sentence of sec-
6 tion 4181 shall not apply to any sale (not otherwise ex-
7 empted) to, or for the use of, the United States (or any
8 department, agency, or instrumentality thereof) or a State
9 or political subdivision thereof (or any department, agen-
10 cy, or instrumentality thereof).”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to sales after December 31, 1995.

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