

118TH CONGRESS
1ST SESSION

H. R. 6352

To transfer a portion of the firearms transfer tax imposed under the Internal Revenue Code of 1986 to the Federal aid to wildlife restoration fund and the Conservation of America's Wildlife Trust Fund, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 9, 2023

Mr. MOORE of Utah (for himself and Mr. GOLDEN of Maine) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Natural Resources, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To transfer a portion of the firearms transfer tax imposed under the Internal Revenue Code of 1986 to the Federal aid to wildlife restoration fund and the Conservation of America's Wildlife Trust Fund, 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 "Tax Stamp Revenue
5 Transfer for Wildlife and Recreation Act".

1 **SEC. 2. CONSERVATION OF AMERICA'S WILDLIFE TRUST**
2 **FUND.**

3 (a) IN GENERAL.—Subchapter A of chapter 98 of the
4 Internal Revenue Code of 1986 is amended by adding at
5 the end the following new section:

6 **“SEC. 9512. CONSERVATION OF AMERICA'S WILDLIFE**
7 **TRUST FUND.**

8 “(a) IN GENERAL.—There is established in the
9 Treasury of the United States a trust fund to be known
10 as the ‘Conservation of America’s Wildlife Trust Fund’
11 consisting of such amounts as may be appropriated or
12 credited to such Trust Fund as provided in this section
13 or section 9602(b).

14 “(b) TRANSFERS TO TRUST FUND.—There are here-
15 by appropriated to the Conservation of America’s Wildlife
16 Trust Fund amounts equivalent to 15 percent of the net
17 revenues received in the Treasury (after the date of the
18 enactment of this Act) from the tax imposed under section
19 5811 on the transfer of silencers.

20 “(c) EXPENDITURES FROM TRUST FUND.—Amounts
21 in the Conservation of America’s Wildlife Trust Fund
22 shall be available, as provided in appropriations Acts, to
23 the National Firearms Act Division of the Bureau of Alco-
24 hol, Tobacco, Firearms, and Explosives only for the pur-
25 pose of expediting the processing of applications for trans-
26 fer and registration of silencers described in section

1 5812(c) and applications to make and register silencers
2 described in the third and fourth sentences of section
3 5822.

4 “(d) OFFSET OF BUDGETARY IMPACT.—The Sec-
5 retary shall transfer from the Department of Justice As-
6 sets Forfeiture Fund (established under section 524(c) of
7 title 28, United States Code) to the general fund of the
8 Treasury amounts equivalent to the amounts appropriated
9 to the Conservation of America’s Wildlife Trust Fund
10 under subsection (b).

11 “(e) SILENCER.—For purposes of this section, the
12 term ‘silencer’ has the meaning given such term in section
13 5845(a)(7).

14 “(f) TERMINATION.—Subsection (b) shall not apply
15 with respect to the amount of any tax imposed with re-
16 spect to any transfer after the date which is 7 years after
17 the date of the enactment of this Act.”.

18 (b) CLERICAL AMENDMENT.—The table of sections
19 for subchapter A of chapter 98 of the Internal Revenue
20 Code of 1986 is amended by adding at the end the fol-
21 lowing new item:

“Sec. 9512. Conservation of America’s Wildlife Trust Fund.”.

22 **SEC. 3. EXPEDITING OF CERTAIN FIREARM SILENCER AP-**
23 **PLICATIONS.**

24 (a) PROCESSING OF APPLICATIONS FOR TRANSFER
25 OF FIREARMS.—Section 5812 of the Internal Revenue

1 Code of 1986 is amended by adding at the end the fol-
2 lowing new subsection:

3 “(c) PROCESSING OF APPLICATIONS.—In the case of
4 an application for the transfer and registration of a si-
5 lencer (as defined in section 5845(a)(7)) that meets the
6 requirements of paragraphs (1) through (5) of subsection
7 (a) and that is filed during the 7-year period beginning
8 on the date of the enactment of this Act, such application
9 shall be deemed to have been approved by the Secretary
10 on the date which is 90 days after such requirements are
11 met (and such transfer may thereafter be made) unless
12 the Secretary (before such date) determines that the
13 transfer, receipt, or possession of such silencer would place
14 the transferee in violation of law.”.

15 (b) PROCESSING OF APPLICATIONS FOR MAKING OF
16 FIREARM SILENCERS.—Section 5822 of such Code is
17 amended by adding at the end the following: “In the case
18 of an application to make and register a silencer (as de-
19 fined in section 5845(a)(7)) that meets the requirements
20 of subsections (a) through (d) and that is filed during the
21 7-year period beginning on the date of the enactment of
22 this Act, such application shall be deemed to have been
23 approved by the Secretary on the date which is 90 days
24 after such requirements are met (and such silencer may
25 thereafter be made) unless the Secretary (before such

1 date) determines that the making or possession of such
2 silencer would place the person making such silencer in
3 violation of law.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to applications filed after the date
6 of the enactment of this Act.

7 **SEC. 4. FEDERAL AID TO WILDLIFE RESTORATION FUND.**

8 (a) IN GENERAL.—Section 3(a) of the Pittman-Rob-
9 ertson Wildlife Restoration Act (16 U.S.C. 669b(a)) is
10 amended—

11 (1) in paragraph (1), by inserting “, and an
12 amount equal to 85 percent of all revenues accruing
13 each fiscal year, beginning with the fiscal year 2024
14 and ending with fiscal year 2030, from the tax im-
15 posed on the transfer of silencers (as such term is
16 defined in section 5845(a)(7) of such Code) by sec-
17 tion 5811 of such Code,” after “4181”); and

18 (2) by adding at the end the following:

19 “(3) The Secretary shall transfer from the De-
20 partment of Justice Assets Forfeiture Fund (as es-
21 tablished under section 524(c) of title 28, United
22 States Code) to the general fund of the Treasury an
23 amount equal to the amount covered into the fund
24 from the tax imposed by section 5811 of the Inter-

1 nal Revenue Code of 1986, as described in para-
2 graph (1).”.

3 (b) APPORTIONMENT OF REVENUES.—

4 (1) IN GENERAL.—Section 4(c)(1) of the Pitt-
5 man-Robertson Wildlife Restoration Act (16 U.S.C.
6 669c(c)(1)) is amended to read as follows:

7 “(1) IN GENERAL.—Subject to paragraph (2),
8 the following shall be apportioned among the States
9 in proportion to the ratio that the population of each
10 State bears to the population of all the States:

11 “(A) $\frac{1}{2}$ of the revenues accruing to the
12 fund under this Act each fiscal year (beginning
13 with the fiscal year 1975) from any tax imposed
14 on pistols, revolvers, bows, and arrows.

15 “(B) 15 percent of the amount covered
16 into the fund each fiscal year, beginning with
17 the fiscal year 2024 and ending with fiscal year
18 2030, from the tax imposed by section 5811 of
19 the Internal Revenue Code of 1986, as de-
20 scribed in section 3(a)(1).”.

21 (2) USE OF FUNDS.—Section 4(c)(4) of the
22 Pittman-Robertson Wildlife Restoration Act (16
23 U.S.C. 669c(c)(4)) is amended to read as follows:

24 “(4) USE OF FUNDS.—

1 “(A) In addition to other uses authorized
2 under this Act, amounts apportioned under
3 paragraph (1)(A) may be used for hunter re-
4 cruitment and recreational shooter recruitment.

5 “(B) In accordance with section 8(b),
6 amounts apportioned under paragraph (1)(B)
7 shall be used to construct, maintain, expand, or
8 operate public target ranges.”.

9 (c) EXPENDITURES FOR MANAGEMENT OF WILDLIFE
10 AREAS AND RESOURCES.—Section 8(b)(1) of the Pitt-
11 man-Robertson Wildlife Restoration Act (16 U.S.C.
12 669g(b)(1)) is amended by striking “section 4(c)” and in-
13 serting “section 4(c)(1)(A), and shall use the funds appor-
14 tioned to it under section 4(c)(1)(B),”.

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