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C., March 23, 1938.

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D. W. CONNOR,
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MARCH 7, 1938.

LIST OF PAPERS, CON-
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valuation of the Civil

75TH CONGRESS }
3d Session }

HOUSE OF REPRESENTATIVES

REPORT
No. 2457

AMENDING THE NATIONAL FIREARMS ACT

MAY 24, 1938.—Committed to the Committee of the Whole House on the state
of the Union and ordered to be printed

Mr. DINGELL, from the Committee on Ways and Means, submitted
the following

REPORT

[To accompany H. R. 9610]

The Committee on Ways and Means, to whom was referred the bill
(H. R. 9610) to amend the National Firearms Act, having considered
the same, report favorably thereon with amendments and recommend
that the bill as amended do pass.

The amendments are as follows:

On page 1, line 4, after "Act," insert "approved June 26, 1934,".

On page 1, line 7, strike out "such license shall not apply to" and
insert "the manufacturer's license shall not be in excess of \$25 and
that the dealer's license shall not be in excess of \$1 on".

GENERAL STATEMENT

This bill amends the National Firearms Act by partially exempting
a certain type of firearm that consists of two barrels from which only
a single discharge can be made from either barrel without manual
reloading.

Congress in enacting the National Firearms Act sought to regulate
the sale, transfer, and license of machine guns, sawed-off shotguns,
sawed-off rifles, and other firearms, other than pistols and revolvers,
which may be concealed on the person, and silencers. This act levied
a special tax of \$500 a year on manufacturers and \$200 a year on dealers
other than pawnbrokers.

The type of firearm to which this bill relates has legitimate uses, and
the reduction of the tax on manufacturers and dealers of such firearm
meets with the approval of the Attorney General, who, under date of
March 16, 1938, wrote the chairman of the committee in part as
follows:

The weapon under consideration may be used either as a shotgun or a rifle
and undoubtedly has legitimate uses.

In view of these circumstances it appears to be entirely proper to reduce the
transfer tax on such weapons to a nominal amount, and likewise to reduce to some
extent the license tax on manufacturers and dealers in such firearms.

