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D. W. CONNOR,
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MARCH 7, 1938.

LIST OF PAPERS, CON-
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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.

The bill, as amended, reduces the tax on manufacturers to \$25 and \$1 in case of dealers, which gives the Department of Justice the same regulatory power as under the higher rates.

The Attorney General, under date of May 21, 1938, wrote the chairman of the committee, as follows:

OFFICE OF THE ATTORNEY GENERAL,
Washington, D. C., May 21, 1938.

Hon. ROBERT L. DOUGHTON,
Chairman, Committee on Ways and Means,
House of Representatives, Washington, D. C.

MY DEAR MR. CHAIRMAN: This acknowledges the request of the committee, transmitted to me orally by the clerk, for my views relative to a proposed amendment to the bill (H. R. 9610) to amend the National Firearms Act.

The purpose of the legislation is to reduce the taxes imposed by the National Firearms Act, insofar as they relate to guns with two attached barrels from which only a single discharge can be made from either barrel without manual reloading.

You inquire whether I have any objection to reducing the tax on dealers in such weapons to \$1 per annum.

I stated in my letter of March 16, relative to this measure, that I had no objection to a reduction of the license tax on manufacturers and dealers in the firearms to which the legislation relates. If, in the opinion of the committee, the tax on dealers should be made as low as \$1, I find no objection to such course.

With kind regards,
Sincerely yours,

HOMER CUMMINGS,
Attorney General.

CHANGES IN EXISTING LAW

In compliance with paragraph 2a of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill are shown as follows (new matter is printed in *italics*, existing law in which no change is proposed is shown in *roman*):

[National Firearms Act:] SEC. 2. (a) Within fifteen days after the effective date of this Act, or upon first engaging in business, and thereafter on or before the 1st day of July of each year, every importer, manufacturer, and dealer in firearms shall register with the collector of internal revenue for each district in which such business is to be carried on his name or style, principal place of business, and places of business in such district, and pay a special tax at the following rates: Importers or manufacturers, \$500 a year; dealers, other than pawnbrokers, \$200 a year; pawnbrokers, \$300 a year. Where the tax is payable on the 1st day of July in any year it shall be computed for one year; where the tax is payable on any other day it shall be computed proportionately from the 1st day of the month in which the liability to the tax accrued to the 1st day of July following: *Provided, That such license shall not apply to any gun with two attached barrels from which only a single discharge can be made from either barrel without manual reloading: Provided further, That either barrel is twelve inches or more in length.*

[National Firearms Act:] SEC. 3. (a) There shall be levied, collected, and paid upon firearms transferred in the continental United States a tax at the rate of \$200 for each firearm, such tax to be paid by the transferor, and to be represented by appropriate stamps to be provided by the Commissioner, with the approval of the Secretary; and the stamps herein provided shall be affixed to the order for such firearm, hereinafter provided for. The tax imposed by this section shall be in addition to any import duty imposed on such firearm: *Provided, That the transfer tax shall not be in excess of \$1 on any gun with two attached barrels from which only a single discharge can be made from either barrel without manual reloading: Provided further, That either barrel is twelve inches or more in length.*

75TH CONGRESS }
3d Session }

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MR. KELLER, fr

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