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AMENDMENT OF INTERNAL REVENUE CODE WITH
RESPECT TO TAXATION OF SMALL-GAME GUNS

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JULY 6, 1945.—Committed to the Committee of the Whole House on the State
of the Union and ordered to be printed

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

REPORT

[To accompany H. R. 122]

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The Committee on Ways and Means, to whom was referred the bill (H. R. 122) to amend sections 2720 (a) and 3260 (a) of the Internal Revenue Code relating to the transfer tax, and the tax on manufacturers and dealers, in the case of certain types of firearms, having considered the same, report favorably thereon without amendment, and recommend that the bill do pass.

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GENERAL STATEMENT

This bill further amends the National Firearms Act of 1934, as amended, by providing a partial exemption from the taxes imposed by that act in the case of certain nonautomatic, single-barreled guns, usually of a low-caliber having a barrel 12 inches or more in length and designed primarily to be held in one hand when fired. In making this exemption, the bill simply extends to this type of gun the same tax treatment now provided by law in the case of similar double-barreled guns not designed to be held in the hand when fired. Both types of guns have legitimate uses. The single-barreled type is useful on farms and elsewhere for extermination of vermin and predatory animals and in hunting and trapping activities where quick firing at short range is essential.

This type of gun, however, cannot be manufactured or distributed without payment of a manufacturer's or importer's tax of \$500 per year, a dealer's tax of \$200 per year and a transfer tax on each transfer of \$200. Your committee believes this works an injustice both against those who need such low-powered, so-called small-game guns and against those who make or deal in them and that they should be treated, for tax purposes, the same as the double-barreled guns which

