

E

become unfit for

fourth paragraph
y and Post Office
orses and mules
vice may be de-
is the basic act
ment are turned
is provision can-
th it be as junk.
rplus horses and
estruction or by
xisting law, the
hich it has been
ion has no facil-
ements could be
be permitted to
Government to

as unnecessary,
t no doubt has
jects of the bill.
less favored in
ions to pay the
aving available
law cited in the
osition of the

ve no objection
isposition, other

Procurement.

Calendar No. 2063

77TH CONGRESS }
3d Session }

SENATE

{ REPORT
No. 1951

AMENDMENT TO NATIONAL FIREARMS ACT

APRIL 20 (calendar day, JUNE 2), 1938.—Ordered to be printed

Mr. BROWN of Michigan, from the Committee on Finance, submitted the following

REPORT

To accompany H. R. 9610]

The Committee on Finance, to whom was referred the bill (H. R. 9610) to amend the National Firearms Act, having considered the same, reports favorably thereon with an amendment, and recommends that the bill as amended do pass.

The National Firearms Act (act of June 26, 1934, 48 Stat. 1236, U. S. C., title 26, secs. 861-861 (q)) relates to machine guns, sawed-off shotguns, sawed-off rifles, and all firearms other than pistols and revolvers which may be concealed on the person, and silencers. It imposes a license tax on importers, manufacturers, and dealers in the types of firearms covered by the statute. It also imposes a tax of \$200 on the transfer of each such firearm and requires persons possessing such weapons to register them with the appropriate collector of internal revenue.

The purpose of this bill is to reduce the taxes on firearms that consist of two barrels through which only a single discharge can be made from either barrel without manual reloading. The weapon to which the legislation refers may be utilized either as a shotgun or as a rifle and has legitimate uses.

The bill as amended by the Committee on Finance has the approval of the Department of Justice.

○