

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-  
ments 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.

○