

ZEROING OUT FIREARM & SUPPRESSOR TAX

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**ADVANCING AMERICAN
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TOPLINE: The One Big Beautiful Bill (OBBB) zeroes out the cost of constitutionally suspect taxes imposed by the National Firearms Act (NFA) on the registration or transfer of suppressors, short-barrel rifles, and short-barrel shotguns.

BACKGROUND: The National Firearms Act of 1934 heavily regulated the civilian possession of suppressors, short-barrel rifles, and short-barrel shotguns, including by the imposition of a \$200 tax on their registration or transfer. That tax was originally intended to make civilian ownership of certain weapons prohibitively expensive. Congress never adjusted the tax to keep pace with inflation, but it remains the relic of a vindictive effort to circumvent the Second Amendment's protection of the right to keep and bear arms.

What OBBB Did: Reduced to \$0 the tax imposed on the registration or transfer of suppressors, short-barrel rifles, and short-barrel shotguns.

Why It Matters?

- In 2024 alone, law-abiding American gun owners paid over \$145 million in arbitrary NFA registration and transfer taxes, a hefty penalty on their exercise of the right to keep and bear arms.
- Short-barrel rifles and short-barrel shotguns are functionally identical to other semiautomatic firearms and are clearly among the types of bearable small arms that lie at the core of the Second Amendment's protections.
- Suppressors help prevent immediate and long-term hearing loss, especially when used in tandem with other forms of ear protection. Many countries with restrictive gun laws actively encourage the use of suppressors by lawful gun owners.

Where Can I Find the Changes? OBBB Sec. [70436](#); 26 U.S.C. §§ [5811\(a\)](#), [5821\(a\)](#).

BOTTOMLINE: By zeroing out taxes imposed on the possession of suppressors, short-barrel rifles, and short-barrel shotguns, the OBBB removes arbitrary and constitutionally suspect burdens on the right of ordinary and law-abiding Americans to keep and bear arms.

