

Union Calendar No. 407

119TH CONGRESS
2D SESSION

H. R. 4242

[Report No. 119–476]

To amend the Internal Revenue Code of 1986 to modernize the National Firearms Act to account for advancements in technology and less-than-lethal weapons, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2025

Mr. SCHWEIKERT (for himself, Mr. STANTON, Mr. FITZGERALD, Mrs. FISCHBACH, Ms. TENNEY, Mr. CAREY, Mr. CUELLAR, Mr. DAVIS of North Carolina, Ms. PEREZ, and Ms. MALLIOTAKIS) introduced the following bill; which was referred to the Committee on Ways and Means

FEBRUARY 2, 2026

Additional sponsors: Mrs. MILLER of West Virginia, Mr. RUTHERFORD, Mr. STAUBER, Mr. NEHLS, Ms. JOHNSON of Texas, Mr. MORAN, Mr. FINSTAD, Mr. EVANS of Colorado, Mr. CISCOMANI, Mr. YAKYM, Mr. GILL of Texas, Mr. MCGUIRE, Mr. VINDMAN, Mr. STUTZMAN, Mrs. BEATTY, Mr. MACKENZIE, Mr. LEVIN, Mr. EZELL, Mr. THOMPSON of Mississippi, Mr. VEASEY, Mr. CORREA, Ms. STEVENS, Mrs. HINSON, Ms. VAN DUYNE, Ms. MALOY, Mr. CLINE, Mr. CARTER of Louisiana, Mr. KENNEDY of Utah, Mr. LARSON of Connecticut, Mr. HERN of Oklahoma, Mr. WITTMAN, Mr. BOYLE of Pennsylvania, Mr. KUSTOFF, Mr. THANEDAR, Mr. FEENSTRA, Mr. STEUBE, Mr. MILLER of Ohio, Ms. BOEBERT, Mr. GRAY, Mr. MURPHY, and Ms. CLARKE of New York

FEBRUARY 2, 2026

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on June 27, 2025]

A BILL

To amend the Internal Revenue Code of 1986 to modernize the National Firearms Act to account for advancements in technology and less-than-lethal weapons, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “Innovate Less Lethal*
 5 *to De-Escalate Tax Modernization Act”.*

6 **SEC. 2. EXEMPTION OF CERTAIN LESS-THAN-LETHAL PRO-**
 7 **JECTILE DEVICES FROM FIREARMS AND AM-**
 8 **MUNITION TAX.**

9 *(a) IN GENERAL.—Section 4182 of the Internal Rev-*
 10 *enue Code of 1986 is amended—*

11 *(1) by redesignating subsection (d) as subsection*
 12 *(e), and*

13 *(2) by inserting after subsection (c) the following*
 14 *new subsection:*

15 *“(d) LESS-THAN-LETHAL PROJECTILE DEVICES.—*

16 *“(1) IN GENERAL.—The tax imposed by section*
 17 *4181 shall not apply to—*

18 *“(A) any less-than-lethal projectile device,*

19 *“(B) any device contained on the most re-*
 20 *cent list made available by the Secretary under*
 21 *paragraph (4)(B), and*

22 *“(C) any shell or cartridge that meets the*
 23 *requirement of paragraph (2)(B) and is designed*
 24 *for use in a device referred to in subparagraph*
 25 *(A) or (B).*

1 “(2) *LESS-THAN-LETHAL PROJECTILE DEVICE*.—

2 *The term ‘less-than-lethal projectile device’ means a*
3 *device that—*

4 “(A) *is not designed or intended to expel,*
5 *and may not be readily converted to accept and*
6 *discharge—*

7 “(i) *ammunition commonly used in*
8 *handguns, rifles, or shotguns, or*

9 “(ii) *any other projectile at a velocity*
10 *exceeding 500 feet per second,*

11 “(B) *is designed and intended to be used in*
12 *a manner that is not likely to cause death or se-*
13 *rious bodily injury, and*

14 “(C) *does not accept, and is not able to be*
15 *readily modified to accept, ammunition feeding*
16 *devices—*

17 “(i) *loaded through the inside of a pis-*
18 *tol grip, or*

19 “(ii) *commonly used in semiautomatic*
20 *firearms.*

21 “(3) *REQUEST FOR CLASSIFICATION*.—*Pursuant*
22 *to a request made by the manufacturer, producer, or*
23 *importer of a device for a determination as to whether*
24 *such device satisfies the requirements under para-*
25 *graph (2), the Secretary shall make such determina-*

tion not later than 90 days after the date of receipt of such request.

“(4) ANNUAL REVIEW OF NEW AND EMERGING TECHNOLOGIES.—

“(A) LIST OF LESS-THAN-LETHAL PROJECTILE DEVICES.—The Secretary shall make publicly available a list of devices that the Secretary has determined are described in paragraph (2) and shall update such list annually to take into account new devices.

“(B) LIST OF NON-LETHAL DEVICES THE PROJECTILES OF WHICH EXCEED 500 FEET PER SECOND.—

“(i) IN GENERAL.—The Secretary shall—

“(I) make publicly available a list of devices that the Secretary has determined are not described in paragraph (2) but would be so described if such paragraph were applied without regard to subparagraph (A)(ii) thereof, and

“(II) update such list annually to take into account new devices.

1 “(ii) *REPORT TO CONGRESS.*—*The Sec-*
2 *retary shall annually submit a written re-*
3 *port to the Committee on Ways and Means*
4 *of the House of Representatives and the*
5 *Committee on Finance of the Senate regard-*
6 *ing the annual list of devices described in*
7 *clause (i), including a copy of such list, a*
8 *description of the devices that were consid-*
9 *ered for inclusion on such list, and the rea-*
10 *sons for including or excluding such devices*
11 *from such list.”.*

12 (b) *EFFECTIVE DATE.*—

13 (1) *IN GENERAL.*—*Except as otherwise provided*
14 *in this subsection, the amendments made by this sec-*
15 *tion shall apply to articles sold by the manufacturer,*
16 *producer, or importer after the date of the enactment*
17 *of this Act.*

18 (2) *REQUESTS FOR DETERMINATIONS.*—*Section*
19 *4182(d)(3) of the Internal Revenue Code of 1986 (as*
20 *added by this section) shall apply to requests received*
21 *after the date of the enactment of this Act, except that*
22 *any request under such section which is received dur-*
23 *ing the 180-day period beginning on the date of the*
24 *enactment of this Act shall be treated for purposes of*
25 *such section as received as of the close of such period.*

1 **SEC. 3. EXEMPTION OF CERTAIN LESS-THAN-LETHAL PRO-**
2 **JECTILE DEVICES FROM NATIONAL FIRE-**
3 **ARMS ACT.**

4 *Section 5845(a) of the Internal Revenue Code of 1986*
5 *is amended by striking “an antique firearm or” and insert-*
6 *ing “any antique firearm, any less-than-lethal projectile de-*
7 *vice (as defined in section 4182(d)(2)), any device referred*
8 *to in section 4182(d)(1)(B), or”.*

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