

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 816

To amend the Internal Revenue Code of 1986 to clarify the exemption from the firearms tax for shells and cartridges supplied by a customer for reloading.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1993

Mr. BARRETT of Nebraska (for himself and Mr. THOMAS of California) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to clarify the exemption from the firearms tax for shells and cartridges supplied by a customer for reloading.

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. CLARIFICATION OF EXEMPTION FROM FIRE-**  
4 **ARMS TAX FOR RELOADING OF SHELLS AND**  
5 **CARTRIDGES SUPPLIED BY CUSTOMER.**

6 (a) IN GENERAL.—Section 4182 of the Internal Rev-  
7 enue Code of 1986 (relating to exemptions from firearms  
8 tax) is amended by adding at the end thereof the following  
9 new subsection:

1       “(d) RELOADING OF CUSTOMER-SUPPLIED SHELLS  
2 AND CARTRIDGES.—No tax shall be imposed by section  
3 4181 on the reloading of previously used shells and car-  
4 tridges supplied by a customer if the reloaded shells and  
5 cartridges returned to the customer—

6               “(1) are previously used shells and cartridges  
7       supplied by such customer or any other customer,  
8       and

9               “(2) are identical in type and quantity to the  
10       shells and cartridges supplied by such customer.”

11       (b) EFFECTIVE DATE.—The amendment made by  
12 subsection (a) shall take effect on the date of the enact-  
13 ment of this Act.

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