

## Public Law 353

## CHAPTER 320

## AN ACT

To amend the provisions of the Internal Revenue Code which relate to machine guns and short-barrelled firearms, so as to impose a tax on the making of sawed-off shotguns and to extend such provisions to Alaska and Hawaii, and for other purposes.

May 21, 1952  
[H. R. 7189]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

Internal Revenue  
Code, amendment.

## IMPOSITION OF TAX ON THE MAKING OF CERTAIN FIREARMS

SECTION 1. Subchapter B of chapter 25 of the Internal Revenue Code is hereby amended by adding at the end thereof the following new section:

53 Stat. 291.  
26 USC 2720-  
2733.

**“SEC. 2734. TAX ON MAKING FIREARMS.**

“(a) **RATE.**—There shall be levied, collected, and paid upon the making in the United States of any firearm (whether by manufacture, putting together, alteration, any combination thereof, or otherwise) a tax at that rate provided in section 2720 (a) which would apply to any transfer of the firearm so made.

“(b) **EXCEPTIONS.**—The tax imposed by subsection (a) shall not apply to the making of a firearm—

“(1) by any person who is engaged within the United States in the business of manufacturing firearms;

“(2) from another firearm with respect to which a tax has been paid, prior to such making, under either section 2720 (a) or under subsection (a) of this section; or

“(3) for the use of (A) the United States Government, any State, Territory, or possession of the United States, any political subdivision thereof, or the District of Columbia, or (B) any peace officer or any Federal officer designated by regulations of the Secretary.

Any person who makes a firearm in respect of which the tax imposed by subsection (a) does not apply by reason of the preceding sentence shall make such report in respect thereof as the Secretary may by regulations prescribe.

“(c) **BY WHOM PAID; WHEN PAID.**—The tax imposed by subsection (a) shall be paid by the person making the firearm. Such tax shall be paid in advance of the making of the firearm.

“(d) **HOW PAID.**—Payment of the tax imposed by subsection (a) shall be represented by appropriate stamps to be provided by the Secretary.

“(e) **DECLARATION.**—It shall be unlawful for any person subject to the tax imposed by subsection (a) to make a firearm unless, prior to such making, he has declared in writing his intention to make a firearm, has affixed the stamp described in subsection (d) to the original of such declaration, and has filed such original and a copy thereof. The declaration required by the preceding sentence shall be filed at such place, and shall be in such form and contain such information, as the Secretary may by regulations prescribe. The original of the declaration, with the stamp affixed, shall be returned to the person making the declaration. If the person making the declaration is an individual, there shall be included as part of the declaration the fingerprints and a photograph of such individual.”

## EXTENSION OF FIREARMS TAXES TO ALASKA AND HAWAII

SEC. 2. (a) Section 2720 (a) of the Internal Revenue Code is hereby amended by striking out “continental United States” and inserting in lieu thereof “United States”.

Repeal.

(b) Section 2733 (c) of the Internal Revenue Code (defining the term "continental United States") is hereby repealed.

(c) Paragraphs (d), (e), and (f) of section 2733 of the Internal Revenue Code are hereby amended by striking out "continental United States" in each such paragraph and inserting in lieu thereof "United States".

#### TECHNICAL AMENDMENTS

SEC. 3. (a) Section 2723 (c) of the Internal Revenue Code is hereby amended to read as follows:

"(c) DOCUMENTS TO ACCOMPANY TRANSFERS.—No person shall transfer a firearm unless such person, in addition to complying with subsection (b), transfers therewith (in compliance with such regulations as may be prescribed under this subchapter for proof of payment of all taxes on such firearm)—

"(1) for each prior transfer of such firearm which was subject to the tax imposed by section 2720 (a), the stamp-affixed order provided in this section, and

"(2) for any making of such firearm which was subject to the tax imposed by section 2734 (a), the stamp-affixed declaration provided in section 2734."

(b) Section 2726 (a) of the Internal Revenue Code is hereby amended to read as follows:

"(a) POSSESSING FIREARMS UNLAWFULLY TRANSFERRED OR MADE.—It shall be unlawful for any person to receive or possess any firearm which has at any time been transferred in violation of section 2720, 2721 (b), 2722, 2723, 2727, or 2731 of this subchapter, or which has at any time been made in violation of section 2734 of this subchapter."

(c) Section 2730 (a) of the Internal Revenue Code is hereby amended by striking out "transferred" and inserting in lieu thereof "transferred or made".

(d) Section 2731 of the Internal Revenue Code is hereby amended by striking out "section 2720 (a)" and inserting in lieu thereof "sections 2720 (a) and 2734 (a)".

(e) Section 3261 (b) of the Internal Revenue Code is hereby amended by striking out the proviso and by adding at the end of such section 3261 (b) the following new sentence: "No person shall be required to register under this subsection with respect to a firearm which such person acquired by transfer or importation or which such person made, if provisions of subchapter B of chapter 25 applied to such transfer, importation, or making, as the case may be, and if the provisions which applied thereto were complied with."

53 Stat. 393.  
26 USC 3261.

Repeal.

(f) Section 3261 (c) of the Internal Revenue Code is hereby repealed.

26 USC 3263.

(g) Section 3263 (b) of the Internal Revenue Code is hereby amended by inserting "or a stamp-affixed declaration as provided in section 2734" after "section 2723".

#### EFFECTIVE DATE

SEC. 4. (a) The effective date of the amendments made by this Act shall be the first day of the fourth month following the month in which this Act is enacted.

(b) Notwithstanding subsection (a), registration under section 3261 of the Internal Revenue Code which is required by reason of the amendments made by this Act shall commence on the first day of the second month following the month in which this Act is enacted.

(c) Nothing in subchapter B of chapter 25 of the Internal Revenue Code or of part VIII of subchapter A of chapter 27 of the Internal

Revenue Code, as amended by this Act, shall impose any liability (whether criminal or otherwise) in respect of any act or failure to act occurring before the effective date specified in subsection (a), unless such liability would have existed in respect of such act or failure to act under the provisions of such subchapter B and part VIII as they existed on the day prior to the effective date specified in subsection (a).

53 Stat. 393.  
26 USC 3260-3266.

(d) In the case of any person who is liable for a tax under any provision of section 3260 (a) of the Internal Revenue Code solely by reason of the amendments made by this Act and who (prior to the effective date of these amendments) commenced the activity which makes him subject to tax under such provision, such tax shall be reckoned proportionately from the beginning of the effective date of these amendments to and including the thirtieth day of June following; and such tax shall be due on, and payable on or before, the last day of the fourth month after the month in which this Act is enacted.

Approved May 21, 1952.

Public Law 354

CHAPTER 321

AN ACT

To amend the Act approved August 4, 1919, as amended, providing additional aid for the American Printing House for the Blind.

May 22, 1952  
[H. R. 1499]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act providing additional aid for the American Printing House for the Blind", approved August 4, 1919, as amended, is hereby amended to read as follows:

American Printing House for the Blind.  
41 Stat. 272.  
20 USC 101.

"That for the purpose of enabling the American Printing House for the Blind more adequately to provide books and apparatus for the education of the blind, there is hereby authorized to be appropriated annually to it, in addition to the permanent appropriation of \$10,000 made in the Act entitled 'An Act to promote the education of the blind', approved March 3, 1879, as amended, the sum not to exceed \$250,000; which sum shall be expended in accordance with the requirements of said Act to promote the education of the blind."

20 Stat. 468.

Approved May 22, 1952.

Public Law 355

CHAPTER 322

AN ACT

To amend section 2800 (a) (5) of the Internal Revenue Code.

May 22, 1952  
[H. R. 5282]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2800 (a) (5) of the Internal Revenue Code is amended by deleting the period at the end thereof and adding the following: "or to vodka produced from pure spirits in the manner authorized at registered distilleries."

Vodka.  
53 Stat. 298.  
26 USC 2800.

SEC. 2. The amendment made by this Act shall take effect on the first day of the first month which begins more than ten days after the date of the enactment of this Act.

Approved May 22, 1952.