

S-2099

HANDGUN SAFETY AND REGISTRATION ACT OF 2000

The following is a copy of the infringing bill S-2099. The author is Senator Jack Reed who is still holding office in Rhode Island. Last record found indicates it was moved into the Finance Committee. Things being reported about this legislation appear to be true, except that there is no requirement for entry onto the 1040 tax return.

Prior to this attempt at unlawful legislation, listed here are four other ridiculous attempts at anti-gun legislation which were tried without success.

(1) Federal Repr. Major Owens of New York (no longer in office) carried a bill to repeal (!!!) the Second Amendment! Why he had no support is perhaps that most anti-gun legislators knew that the *Second Amendment of the Bill of Rights* is not subject to any action to repeal, revoke, rescind or infringe it; yet, they were hoping Owens could come up with a victory somehow by using a campaign headed “to reduce crime”.

(2) California Repr. Alan Sieroty (D-Los Angeles) carried legislation (AB-2426) a measure that would outlaw the purchase, possession or transfer of handguns with the exception of police, gun clubs, and employees of banks. It established a handgun Surrender Agency. It provided the requirement hunters leave their guns with a club master who would allow them the use of said guns while hunting, but they would be required to return same back to club master after hunting. Collectors of antique firearms would be allowed to possess only those firearms, which were rendered “permanently and irreversibly incapable of being discharged”. The authority to issue licenses to carry concealable firearms to private persons would be repealed.

(3) New Jersey Repr. Rush Holt authored legislation requiring people to report all privately owned guns they have, and if they failed to report any owned, they would forcibly serve a mandatory prison term of 15 years, a sentence that cannot be mitigated. (Such legislation would assist in total prohibition on a national scale!)

(4) Senators Philip Hart (D-Mich.) and Fred Harris (D-Okla.) once introduced S. 2815 to confiscate all handguns from law abiding American citizens. The bill would outlaw private ownership of handguns or handgun ammunition, with a maximum penalty of \$5,000 and up to five years imprisonment.

Unfortunately, the Roberti-Roos anti-gun legislation did pass in California. Yet, the greatest fraud in our time gun owners all over the nation must deal with is the unrealized and unlawful maneuver completed by the once active federal L.E.A.A. (Law Enforcement Assistance Administration), which sneaked a *supposed authorization* (a fraudulent “permission” from the people) for governmental prohibition of all handguns, which is why public officials believe they have the authority to pass laws to take away and permanently prohibit all handguns! The federal L.E.A.A. sought in one way or another to make a treacherous end-run around the Second Amendment as well as enactment of their “Page 340” directives.

It is time to face these facts: The Second Article in the Bill of Rights was immortalized to maintain *liberty*. Liberty and firearms depend upon each other! You can’t have one without the other! As political representatives try to take away our firearms, *they are simultaneously trying to take away our liberty in violation of their oath of office!* Historically proven, the *Second Amendment of the Bill of Rights* is not subject to any legislation or other action attempting to repeal, revoke, rescind or to infringe it!

106th CONGRESS
2d Session
S. 2099

To amend the Internal Revenue Code of 1986 to require the registration of handguns, and for other purposes.

IN THE SENATE OF THE UNITED STATES

February 24, 2000

Mr. REED introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to require the registration of handguns, and for other purposes.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the 'Handgun Safety and Registration Act of 2000'.

SEC. 2. REGISTRATION OF HANDGUNS.

(a) **HANDGUN INCLUDED IN DEFINITION OF FIREARM-**

(1) **IN GENERAL-** Section 5845(a) of the Internal Revenue Code of 1986 (defining firearm) is amended by striking 'and (8) a destructive device' and inserting '(8) a handgun; and (9) a destructive device'.

(2) **DEFINITION OF HANDGUN-** Section 5845 of the Internal Revenue Code of 1986 (relating to definitions) is amended by adding at the end the following:

(n) **HANDGUN-**

(1) **IN GENERAL-** The term 'handgun' means any weapon (including a starter gun) which--

(A) is designed to or may be readily converted to expel a projectile by the action of an explosive, and

(B) has a short stock and is designed to be held and fired by the use of a single hand.

(2) **DISASSEMBLED PARTS INCLUDED-** Such term shall also include the frame or receiver of any such weapon, and any combination of parts from which a handgun can be assembled if such parts are in the possession or under the control of a person.

`(3) EXCLUSION- Such term shall not include a firearm classified as `any other weapon' under subsection (e).'

(b) TRANSFER TAX IMPOSED ON HANDGUNS- Section 5811(a) of the Internal Revenue Code of 1986 (relating to rate) is amended by inserting `or as a handgun under section 5845(a)(8)' after `section 5845(e).'

(c) TAX ON MAKING FIREARMS IMPOSED ON HANDGUNS- Section 5821(a) of the Internal Revenue Code of 1986 (relating to rate) is amended by inserting `, except, the tax on any firearm classified as a handgun under section 5845(a)(8) shall be at the rate of \$50 for each such firearm made' after `firearm made'.

(d) IMPORTATION POLICY CONTINUED-

(1) IN GENERAL- Section 5844 of the Internal Revenue Code of 1986 (relating to importation) is amended by adding at the end the following: `This section shall not apply to any firearm classified as a handgun under section 5845(a)(8).'

(2) CONFORMING AMENDMENT- Section 925(d)(3) of title 18, United States Code, is amended by inserting `(without regard to paragraph (8) thereof)' after `section 5845(a).'

(e) SHARING OF REGISTRATION INFORMATION WITH STATE AND LOCAL LAW ENFORCEMENT AGENCIES-

(1) IN GENERAL- Section 6103(o) of the Internal Revenue Code of 1986 (relating to disclosure of returns and return information with respect to certain taxes) is amended by adding at the end the following:

`(3) TAXES IMPOSED ON TRANSFER OF HANDGUNS- Returns and return information with respect to taxes imposed by part II of subchapter A of chapter 53 (relating to tax on transferring firearms) on any firearm classified as a handgun under section 5845(a)(8) shall be available in an on-line format for inspection by or disclosure to officers and employees of--

`(A) any Federal law enforcement agency, and

`(B) any State or local law enforcement agency,

whose official duties require such inspection or disclosure.'

(2) CONFORMING AMENDMENTS- Section 6103(p)(4) of the Internal Revenue Code of 1986 is amended--

(A) in the matter preceding subparagraph (A)--

(i) by striking `or (o)(1)' and inserting `(o)(1), or (o)(3)(A)',

(ii) by striking `or (l)(6)' and inserting `(l)(6)',

(iii) by inserting `or (o)(3)(B),' after `(16),', and

(B) in subparagraph (F)(i)--

(i) by striking `or (l)(6)' and inserting `(l)(6)', and

(ii) by inserting `or (o)(3)(B),' after `(16),', and

(C) in subparagraph (F)(ii), by striking `or (o)(1)' and inserting `, (o)(1), or (o)(3)(A).'

(f) TRANSITION RULE FOR NONREGISTERED HANDGUNS-

(1) IN GENERAL- Any person possessing any firearm classified as a handgun under section 5845(a)(8) of the Internal Revenue Code of 1986 not registered in the National Firearms Registration and Transfer Record maintained by the Secretary of the Treasury under section 5841 of such Code shall register such handgun--

(A) within 1 year of the date of the enactment of this Act, or

(B) upon the transfer of such handgun before such 1 year anniversary date.

(2) TREATMENT OF REGISTRATION AS TRANSFER- For purposes of any tax imposed by part II of subchapter A of chapter 53 of the Internal Revenue Code of 1986

(relating to tax on transferring firearms) on any firearm classified as a handgun under section 5845(a)(8) of such Code, any registration of such handgun under paragraph (1)(A) shall be considered a transfer of such handgun.

(3) NONAPPLICATION OF PENALTY- Section 5861(d) of the Internal Revenue Code of 1986 shall not apply with respect to the possession of any handgun before the date of the registration of such handgun under paragraph (1).

(g) PROVISION OF REGISTRATION FORMS-

(1) AVAILABILITY- To promote and assist compliance with the handgun registration requirements under the Internal Revenue Code of 1986, as amended by this section, the Secretary of the Treasury shall make available such registration and fingerprint forms as may be required by the public for compliance with such requirements--

(A) to State and local law enforcement agencies and facilities of the Department of the Treasury throughout the States, the United States Postal Service, and such other agencies and departments of the Federal Government as the Secretary determines would aid in making such forms available to the public; and

(B) through the Internet in a downloadable format.

(2) SINGLE FORM- The Secretary of the Treasury shall make available registration forms that allow an individual to register the possession or transfer of more than 1 firearm classified as a handgun under section 5845(a)(8) of the Internal Revenue Code of 1986 on a single form.

(h) PROGRAM OF PUBLIC AWARENESS- Within 60 days after the date of the enactment of this Act, the Secretary of the Treasury shall commence a program to broaden public awareness of the handgun registration requirements under the Internal Revenue Code of 1986, as amended by this section. Such program may include voluntary cooperative efforts with Federal, State, and local law enforcement agencies and public service announcements as deemed appropriate by the Secretary.

(i) AUTHORIZATION OF APPROPRIATIONS- There are authorized to be appropriated such sums as may be necessary for the Secretary of the Treasury to carry out the provisions of and amendments made by this Act.

(j) EFFECTIVE DATE- The amendments made by this section shall take effect on the date of the enactment of this Act.

END