

# Comparative Print: Changes in Existing Law for Bill number:

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## Summary

- (1) 9 amendments.
- (2) 0 automated notifications.

## Current Law(s) being amended

- [1. Internal Revenue Code of 1986](#)
- [2. Pittman Robertson Wildlife Restoration Act](#)

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## Comparative Print: Changes in Existing Law

### *1. Internal Revenue Code of 1986*

# TITLE Title 26—INTERNAL REVENUE CODE

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# SUBTITLE Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes

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**CHAPTER** CHAPTER 53— MACHINE GUNS,  
DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS

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**SUBCHAPTER** Subchapter A— Taxes

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**PART** PART II— TAX ON TRANSFERRING FIREARMS

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§5812. Transfers

**(a) APPLICATION**

A firearm shall not be transferred unless (1) the transferor of the firearm has filed with the Secretary a written application, in duplicate, for the transfer and registration of the firearm to the transferee on the application form prescribed by the Secretary; (2) any tax payable on the transfer is paid as evidenced by the proper stamp affixed to the original application form; (3) the transferee is identified in the application form in such manner as the Secretary may by regulations prescribe, except that, if such person is an individual, the identification must include his fingerprints and his photograph; (4) the transferor of the firearm is identified in the application form in such manner as the Secretary may by regulations prescribe; (5) the firearm is identified in the application form in such manner as the Secretary may by regulations prescribe; and (6) the application form shows that the Secretary has approved the transfer and the registration of the firearm to the transferee. Applications shall be denied if the transfer, receipt, or possession of the firearm would place the transferee in violation of law.

**(b) TRANSFER OF POSSESSION**

The transferee of a firearm shall not take possession of the firearm unless the Secretary has approved the transfer and registration of the firearm to the transferee as required by subsection (a) of this section.

*(c) PROCESSING OF APPLICATIONS.— In the case of an application for the transfer and registration of a silencer (as defined in section 5845(a)(7)) that meets the requirements of paragraphs (1) through (5) of subsection (a) and that is filed during the 7-year period beginning on the date of the enactment of this Act, such application shall be deemed to have been approved by the Secretary on the date which is 90 days after such requirements are met (and such transfer may thereafter be made) unless the Secretary (before such date) determines that the transfer, receipt, or possession of such silencer would place the transferee in violation of law.*

**PART** PART III— TAX ON MAKING FIREARMS

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§5822. Making

No person shall make a firearm unless he has (a) filed with the Secretary a written application, in duplicate, to make and register the firearm on the form prescribed by the Secretary; (b) paid any tax

payable on the making and such payment is evidenced by the proper stamp affixed to the original application form; (c) identified the firearm to be made in the application form in such manner as the Secretary may by regulations prescribe; (d) identified himself in the application form in such manner as the Secretary may by regulations prescribe, except that, if such person is an individual, the identification must include his fingerprints and his photograph; and (e) obtained the approval of the Secretary to make and register the firearm and the application form shows such approval. Applications shall be denied if the making or possession of the firearm would place the person making the firearm in violation of law. In the case of an application to make and register a silencer (as defined in section 5845(a)(7)) that meets the requirements of subsections (a) through (d) and that is filed during the 7-year period beginning on the date of the enactment of this Act, such application shall be deemed to have been approved by the Secretary on the date which is 90 days after such requirements are met (and such silencer may thereafter be made) unless the Secretary (before such date) determines that the making or possession of such silencer would place the person making such silencer in violation of law.

## SUBTITLE Subtitle I— Trust Fund Code

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## CHAPTER CHAPTER 98— TRUST FUND CODE

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## SUBCHAPTER Subchapter A— Establishment of Trust Funds

Sec.

- 9501. Black Lung Disability Trust Fund.
- 9502. Airport and Airway Trust Fund.
- 9503. Highway Trust Fund.
- 9504. Sport Fish Restoration and Boating Trust Fund.
- 9505. Harbor Maintenance Trust Fund.
- 9506. Inland Waterways Trust Fund.
- 9507. Hazardous Substance Superfund.
- 9508. Leaking Underground Storage Tank Trust Fund.
- 9509. Oil Spill Liability Trust Fund.
- 9510. Vaccine Injury Compensation Trust Fund.
- 9511. Patient-Centered Outcomes Research Trust Fund.

Sec. 9512 Conservation of America’s Wildlife Trust Fund.

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**SEC. 9512. CONSERVATION OF AMERICA'S WILDLIFE TRUST FUND.**

(a) IN GENERAL.— There is established in the Treasury of the United States a trust fund to be known as the 'Conservation of America's Wildlife Trust Fund' consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

(b) TRANSFERS TO TRUST FUND.— There are hereby appropriated to the Conservation of America's Wildlife Trust Fund amounts equivalent to 15 percent of the net revenues received in the Treasury (after the date of the enactment of this Act) from the tax imposed under section 5811 on the transfer of silencers.

(c) EXPENDITURES FROM TRUST FUND.— Amounts in the Conservation of America's Wildlife Trust Fund shall be available, as provided in appropriations Acts, to the National Firearms Act Division of the Bureau of Alcohol, Tobacco, Firearms, and Explosives only for the purpose of expediting the processing of applications for transfer and registration of silencers described in section 5812(c) and applications to make and register silencers described in the third and fourth sentences of section 5822.

(d) OFFSET OF BUDGETARY IMPACT.— The Secretary shall transfer from the Department of Justice Assets Forfeiture Fund (established under section 524(c) of title 28, United States Code) to the general fund of the Treasury amounts equivalent to the amounts appropriated to the Conservation of America's Wildlife Trust Fund under subsection (b).

(e) SILENCER.— For purposes of this section, the term 'silencer' has the meaning given such term in section 5845(a)(7).

(f) TERMINATION.— Subsection (b) shall not apply with respect to the amount of any tax imposed with respect to any transfer after the date which is 7 years after the date of the enactment of this Act.

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## 2. Pittman Robertson Wildlife Restoration Act

[As Amended Through P.L. 117–286, Enacted December 27, 2022]

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**Sec. 3.** (a) (1) An amount equal to all revenues accruing each fiscal year (beginning with the fiscal year 1975) from any tax imposed on specified articles by sections 4161(b) and 4181 of the Internal Revenue Code of 1986 (26 U.S.C. 4161(b), 4181), and an amount equal to 85 percent of all revenues accruing each fiscal year, beginning with the fiscal year 2024 and ending with fiscal year 2030, from the tax imposed on the transfer of silencers (as such term is defined in section 5845(a)(7) of such Code) by section 5811 of such Code, shall, subject to the exemptions in section 4182 of such Code, be covered into the Federal aid to wildlife restoration fund in the Treasury (hereinafter referred to as the “fund”) and is authorized to be appropriated and made available until expended to carry out the purposes of this Act.<sup>3</sup> So much of such appropriation apportioned to any State for any fiscal year as remains unexpended at the close thereof is authorized to be made available for expenditure in that State until the close of the succeeding fiscal year. Any amount apportioned to any State under the

provisions of this Act which is unexpended or unobligated at the end of the period during which it is available for expenditure on any project is authorized to be made available for expenditure by the Secretary of Agriculture in carrying out the provisions of the Migratory Bird Conservation Act.

### 3

The Act of September 6, 1950 (Chapter 896; 64 Stat. 595) in title I of chapter VII under the heading [Fish and Wildlife Service](#), provides:

#### FEDERAL AID IN WILDLIFE RESTORTATION

For carrying out the provisions of the Act of September 2, 1937, as amended (16 U.S.C. 669–669j), amounts equal to the sums credited during the next preceding fiscal year and each fiscal year thereafter to the special fund created by said Act.

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This chapter may be cited as the “[Interior Department Appropriation Act, 1951](#)”.

(2)<sup>4</sup> There is established in the Federal aid to wildlife restoration fund a subaccount to be known as the “[Wildlife Conservation and Restoration Account](#)”. There are authorized to be appropriated for the purposes of the Wildlife Conservation and Restoration Account \$50,000,000 in fiscal year 2001 for apportionment in accordance with this Act to carry out State wildlife conservation and restoration programs. Further, interest on amounts transferred shall be treated in a manner consistent with 16 U.S.C. 669(b)(1)).<sup>5</sup>

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So in law. 16 U.S.C. 669 is the first section of this Act. It does not have a subsection (b)(1).

*(3) The Secretary shall transfer from the Department of Justice Assets Forfeiture Fund (as established under section 524(c) of title 28, United States Code) to the general fund of the Treasury an amount equal to the amount covered into the fund from the tax imposed by section 5811 of the Internal Revenue Code of 1986, as described in paragraph (1).*

(b) (1) The Secretary of the Treasury shall invest in interest-bearing obligations of the United States such portion of the fund as is not, in his judgment, required for meeting a current year's withdrawals. For purposes of such investment, the Secretary of the Treasury may—

(A) acquire obligations at the issue price and purchase outstanding obligations at the market price; and

(B) sell obligations held in the fund at the market price.

(2) The interest on obligations held in the fund—

(A) shall be credited to the fund;

(B) constitute the sums available for allocation by the Secretary under section 8 of the North American Wetlands Conservation Act; and

(C) shall become available for apportionment under this Act at the beginning of fiscal year 2026.

(c) (1) Amounts transferred to the Wildlife Conservation and Restoration Account shall supplement, but not replace, existing funds available to the States from the sport fish restoration account and wildlife restoration account and shall be used for the development, revision, and implementation of wildlife conservation and restoration programs and should be used to address the unmet needs for a diverse array of wildlife and associated habitats, including species that are not hunted or fished, for wildlife conservation, wildlife conservation education, and wildlife-associated recreation projects. Such funds may be used for new programs and projects as well as to enhance existing programs and projects.

(2) Funds may be used by a State or an Indian tribe for the planning and implementation of its wildlife conservation and restoration program and wildlife conservation strategy, as provided in sections 4(d) and (e) of this Act, including wildlife conservation, wildlife conservation education, and wildlife-associated recreation projects. Such funds may be used for new programs and projects as well as to enhance existing programs and projects.

(3) Priority for funding from the Wildlife Conservation and Restoration Account shall be for those species with the greatest conservation need as defined by the State wildlife conservation and restoration program.

(d) Notwithstanding subsections (a) and (b) of this section, with respect to amounts transferred to the Wildlife Conservation and Restoration Account, so much of such amounts apportioned to any State for any fiscal year as remains unexpended at the close thereof shall remain available for obligation in that State until the close of the second succeeding fiscal year.

## Sec. 4. ALLOCATION AND APPORTIONMENT OF AVAILABLE AMOUNTS.

(a) **Set-Aside for Expenses for Administration of the Pittman-Robertson Wildlife Restoration Act.**—

(1) **In general.**—

(A) **Set-aside.**— For fiscal year 2001 and each fiscal year thereafter, of the revenues (excluding interest accruing under section 3(b)) covered into the fund for the fiscal year, the Secretary of the Interior may use not more than the available amount specified in subparagraph (B) for the fiscal year for expenses for administration incurred in implementation of this Act, in accordance with this subsection and section 9.

(B) **Available amounts.**— The available amount referred to in subparagraph (A) is—

(i) for the fiscal year that includes November 15, 2021, the product obtained by multiplying—

(I) \$12,786,434; and

(II) the change, relative to the preceding fiscal year, in the Consumer Price Index for All Urban Consumers published by the Department of Labor; and

(ii) for each fiscal year thereafter, the sum obtained by adding—

(I) the available amount specified in this subparagraph for the preceding fiscal year; and

(II) the product obtained by multiplying—

(aa) the available amount specified in this subparagraph for the preceding fiscal year; and

(bb) the change, relative to the preceding fiscal year, in the Consumer Price Index for All Urban Consumers published by the Department of Labor.

**(2) Period of availability; apportionment of unobligated amounts.—**

**(A) Period of availability.—** For each fiscal year, the available amount under paragraph (1) shall remain available for obligation for use under that paragraph until the end of the subsequent fiscal year.

**(B) Apportionment of unobligated amounts.—**

(i) **In general.—** Not later than 60 days after the end of a fiscal year, the Secretary of the Interior shall apportion among the States any of the available amount under paragraph (1) that remained available for obligation pursuant to subparagraph (A) during that fiscal year and remains unobligated at the end of that fiscal year.

(ii) **Requirement.—** The available amount apportioned under clause (i) shall be apportioned on the same basis and in the same manner as other amounts made available under this Act were apportioned among the States for the fiscal year in which the amount was originally made available.

**(b) Apportionment to States.—** The Secretary of the Interior, after deducting the available amount under subsection (a), the amount apportioned under subsection (c), any amount apportioned under section 8A, and amounts provided as grants under sections 10 and 11, shall apportion the remainder of the revenue in said fund for each fiscal year among the several States in the following manner: One-half in the ratio which the area of each State bears to the total area of all the States, and one-half in the ratio which the number of paid hunting-license holders of each State in the second fiscal year preceding the fiscal year for which such apportionment is made, as certified to said Secretary by the State fish and game departments, bears to the total number of paid hunting-license holders of all the States. Such apportionments shall be adjusted equitably so that no State shall receive less than one-half of 1 per centum nor more than 5 per centum of the total amount apportioned. The term fiscal year as used in this Act shall be a period of twelve consecutive months from October 1 through the succeeding September 30, except that the period for enumeration of paid hunting-license holders shall be a State's fiscal or license year.

**(c) Apportionment of Revenues From Pistols, Revolvers, Bows, and Arrows.—**

~~(1) **In general.—** Subject to paragraph (2),  $\frac{1}{2}$  of the revenues accruing to the fund under this Act each fiscal year (beginning with the fiscal year 1975) from any tax imposed on pistols, revolvers, bows, and arrows shall be apportioned among the States in proportion to the ratio that the population of each State bears to the population of all the States.~~

(1) *IN GENERAL.— Subject to paragraph (2), the following shall be apportioned among the States in proportion to the ratio that the population of each State bears to the population of all the States:*

(A)  *$\frac{1}{2}$  of the revenues accruing to the fund under this Act each fiscal year (beginning with the fiscal year 1975) from any tax imposed on pistols, revolvers, bows, and arrows.*

*(B) 15 percent of the amount covered into the fund each fiscal year, beginning with the fiscal year 2024 and ending with fiscal year 2030, from the tax imposed by section 5811 of the Internal Revenue Code of 1986, as described in section 3(a)(1).*

(2) **Condition.**— The amount apportioned to each State under paragraph (1) shall be not greater than 3 percent and not less than 1 percent of the revenues described in such paragraph and Guam, the Virgin Islands, American Samoa, Puerto Rico, and the Northern Mariana Islands shall each be apportioned one-sixth of 1 per centum of such revenues.

(3) **Population determination.**— For the purpose of this subsection, population shall be determined on the basis of the latest decennial census for which figures are available, as certified by the Secretary of Commerce.

~~(4) **Use of funds.**— In addition to other uses authorized under this Act, amounts apportioned under this subsection may be used for hunter recruitment and recreational shooter recruitment.~~

*(4) USE OF FUNDS.—*

*(A) In addition to other uses authorized under this Act, amounts apportioned under paragraph (1)(A) may be used for hunter recruitment and recreational shooter recruitment.*

*(B) In accordance with section 8(b), amounts apportioned under paragraph (1)(B) shall be used to construct, maintain, expand, or operate public target ranges.*

(d) **Apportionment of Wildlife Conservation and Restoration Account.**—

(1) The Secretary of the Interior shall make the following apportionment from the Wildlife Conservation and Restoration Account:

(A) to<sup>6</sup> the District of Columbia and to the Commonwealth of Puerto Rico, each a sum equal to not more than one-half of 1 percent thereof.

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So in law. Should be “To”.

(B) to<sup>6</sup> Guam, American Samoa, the Virgin Islands, and the Commonwealth of the Northern Mariana Islands, each a sum equal to not more than one-fourth of 1 percent thereof.

(2) (A) The Secretary of the Interior, after making the apportionment under paragraph (1), shall apportion the remaining amount in the Wildlife Conservation and Restoration Account for each fiscal year among the States in the following manner:

(i) one-third of which is based on the ratio to which the land area of such State bears to the total land area of all such States; and

(ii) two-thirds of which is based on the ratio to which the population of such State bears to the total population of all such States.

(B) The amounts apportioned under this paragraph shall be adjusted equitably so that no such State shall be apportioned a sum which is less than one percent of the amount available for apportionment under this paragraph for any fiscal year or more than five percent of such amount.

(3) Of the amounts transferred to the Wildlife Conservation and Restoration Account, not to exceed 3 percent shall be available for any Federal expenses incurred in the administration and execution of programs carried out with such amounts.



**(e) Wildlife Conservation and Restoration Programs.—**

(1) Any State, through its fish and wildlife department, may apply to the Secretary of the Interior for approval of a wildlife conservation and restoration program, or for funds from the Wildlife Conservation and Restoration Account, to develop a program. To apply, a State shall submit a comprehensive plan that includes—

(A) provisions vesting in the fish and wildlife department of the State overall responsibility and accountability for the program;

(B) provisions for the development and implementation of—

(i) wildlife conservation projects that expand and support existing wildlife programs, giving appropriate consideration to all wildlife;

(ii) wildlife-associated recreation projects; and

(iii) wildlife conservation education projects pursuant to programs under section 8(a); and

(C) provisions to ensure public participation in the development, revision, and implementation of projects and programs required under this paragraph.

**(D) Wildlife conservation strategy.—** Within five years of the date of the initial apportionment, develop and begin implementation of a wildlife conservation strategy based upon the best available and appropriate scientific information and data that—

(i) uses such information on the distribution and abundance of species of wildlife, including low population and declining species as the State fish and wildlife department deems appropriate, that are indicative of the diversity and health of wildlife of the State;

(ii) identifies the extent and condition of wildlife habitats and community types essential to conservation of species identified under paragraph (1);

(iii) identifies the problems which may adversely affect the species identified under paragraph (1) or their habitats, and provides for priority research and surveys to identify factors which may assist in restoration and more effective conservation of such species and their habitats;

(iv) determines those actions which should be taken to conserve the species identified under paragraph (1) and their habitats and establishes priorities for implementing such conservation actions;

(v) provides for periodic monitoring of species identified under paragraph (1) and their habitats and the effectiveness of the conservation actions determined under paragraph (4), and for adapting conservation actions as appropriate to respond to new information or changing conditions;

(vi) provides for the review of the State wildlife conservation strategy and, if appropriate, revision at intervals of not more than ten years;

(vii) provides for coordination to the extent feasible the State fish and wildlife department, during the development, implementation, review, and revision of the wildlife conservation strategy, with Federal, State, and local agencies and Indian tribes that manage significant areas of land or water within the State, or administer programs that significantly affect the conservation of species identified under paragraph (1) or their habitats.

(2) A State shall provide an opportunity for public participation in the development of the comprehensive plan required under paragraph (1).

(3) If the Secretary finds that the comprehensive plan submitted by a State complies with paragraph (1), the Secretary shall approve the wildlife conservation and restoration program of the State and set aside from the apportionment to the State made pursuant to subsection (d), as redesignated an amount that shall not exceed 75 percent of the estimated cost of developing and implementing the program.

(4) (A) Except as provided in subparagraph (B), after the Secretary approves a State's wildlife conservation and restoration program, the Secretary may make payments on a project that is a segment of the State's wildlife conservation and restoration program as the project progresses. Such payments, including previous payments on the project, if any, shall not be more than the United States pro rata share of such project. The Secretary, under such regulations as he may prescribe, may advance funds representing the United States pro rata share of a project that is a segment of a wildlife conservation and restoration program, including funds to develop such program.

(B) Not more than 10 percent of the amounts apportioned to each State under this section for a State's wildlife conservation and restoration program may be used for wildlife-associated recreation.

(5) For purposes of this subsection, the term “State” shall include the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

**Sec. 8.** (a) Maintenance of wildlife-restoration projects established under the provisions of this Act shall be the duty of the State in accordance with their respective laws. Beginning July 1, 1945, the term “wildlife-restoration project”, as defined in section 2 of this Act, shall include maintenance of completed projects. Notwithstanding any other provisions of this Act, funds apportioned to a State under this Act may be expended by the State for management (exclusive of law enforcement) of wildlife areas and resources. Funds from the Wildlife Conservation and Restoration Account may be used for a wildlife conservation education program, except that no such funds may be used for education efforts, projects, or programs that promote or encourage opposition to the regulated taking of wildlife.

**(b) Expenditures for Management of Wildlife Areas and Resources.—**

(1) **In general.**— Except as provided in paragraph (2), each State may use the funds apportioned to it under ~~section 4(c)~~ section 4(c)(1)(A), and shall use the funds apportioned to it under section 4(c)(1)(B).<sup>8</sup> to pay up to 75 per centum of the costs of a hunter safety program and the operation and maintenance of public target ranges.

(2) **Exception.**— Notwithstanding the limitation described in paragraph (1), a State may pay up to 90 percent of the cost of acquiring land for, expanding, or constructing a public target range.

(3) **Non-federal share.**— The non-Federal share of such costs may be derived from license fees paid by hunters, but not from other Federal grant programs.

(4) **Regulations.**— The Secretary shall issue not later than the 120th day after the effective date of this subsection such regulations as he deems advisable relative to the criteria for the establishment of hunter safety programs and public target ranges under this subsection.

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Such reference to “section 4(c)” in section 8(b) probably relates to the first subsection (c) in section 4 of this Act relating to apportionment of certain taxes.

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**Summary**

- (1) 9 amendments.
- (2) 0 automated notifications.

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**About this report**

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