

**[DISCUSSION DRAFT]**

119<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to modify and eliminate certain taxes imposed under the National Firearms Act, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

Ms. BOEBERT introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to modify and eliminate certain taxes imposed under the National Firearms Act, 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 “Freedom from Taxes  
5       Act of 2026”.

1 **SEC. 2. AMENDMENTS TO THE NATIONAL FIREARMS ACT.**

2 (a) **ELIMINATION OF TRANSFER TAX.**—Section  
3 5811(a)(1) of the Internal Revenue Code of 1986 is  
4 amended by striking “\$200” and inserting “\$0”.

5 (b) **ELIMINATION OF MAKING TAX.**—Section  
6 5821(a)(1) of such Code is amended by striking “\$200”  
7 and inserting “\$0”.

8 (c) **EXEMPTION FROM EXCISE TAX.**—Section  
9 4182(a) of such Code is amended by striking “section  
10 5811(a)(2)” and inserting “section 5811(a)”.

11 (d) **ELIMINATION OF SPECIAL TAX.**—Section 5801  
12 of such Code is amended by adding at the end the fol-  
13 lowing new subsection:

14 “(e) **TIME LIMIT.**—The tax imposed by this section  
15 shall not apply with respect to any year that begins after  
16 the date on which this subsection takes effect.”.

17 (e) **EFFECTIVE DATE.**—The changes made by this  
18 section shall take effect on the first day of the first cal-  
19 endar quarter that begins after 90 days after the date of  
20 the enactment of this Act.