

Public Law 86-478

AN ACT

To amend the Internal Revenue Code of 1954 to eliminate the proration of the occupational tax on persons dealing in machine guns and certain other firearms, to reduce occupational and transfer taxes on certain weapons, to make the transferor and transferee jointly liable for the transfer tax on firearms, and to make certain changes in the definition of a firearm.

June 1, 1960
[H. R. 4029]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5801 of the Internal Revenue Code of 1954 (relating to special (occupational) taxes on persons manufacturing, importing, and dealing in machine guns and certain other firearms) is amended to read as follows:

Taxes.
Firearms.
26 USC 5801.

“SEC. 5801. TAX.

“(a) **RATE.**—On first engaging in business, and thereafter on or before the first day of July of each year, every importer, manufacturer, and dealer in firearms shall pay a special tax at the following rates:

“(1) **IMPORTERS OR MANUFACTURERS.**—Importers or manufacturers, \$500 a year or fraction thereof;

“(2) **DEALERS OTHER THAN PAWNBROKERS.**—Dealers, other than pawnbrokers, \$200 a year or fraction thereof;

“(3) **PAWNBROKERS.**—Pawnbrokers, \$300 a year or fraction thereof:

Provided, That manufacturers and dealers in guns with combination shotgun and rifle barrels, 12 inches or more but less than 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading, and manufacturers and dealers in guns classified as ‘any other weapon’ under section 5848(5), shall pay the following taxes: Manufacturers, \$25 a year or fraction thereof; dealers, \$10 a year or fraction thereof.

26 USC 5848.

“(b) **CROSS REFERENCE.**—

“For license to transport, ship, or receive firearms or ammunition under the Federal Firearms Act, see section 3 of the Act of June 30, 1938 (52 Stat. 1251; 15 U.S.C. 903).”

SEC. 2. Subsections (a) and (b) of section 5811 of the Internal Revenue Code of 1954 (relating to transfer tax on machine guns and certain other firearms) are amended to read as follows:

26 USC 5811.

“(a) **RATE.**—There shall be levied, collected, and paid on firearms transferred in the United States a tax at the rate of \$200 for each firearm: *Provided,* That the transfer tax on any gun with combination shotgun and rifle barrels, 12 inches or more but less than 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading, and on any gun classified as ‘any other weapon’ under section 5848(5), shall be at the rate of \$5. The tax imposed by this section shall be in addition to any import duty imposed on such firearm.

“(b) **BY WHOM PAID.**—Such tax shall be paid by the transferor: *Provided,* That if a firearm is transferred without payment of such tax the transferor and transferee shall become jointly and severally liable for such tax.”

SEC. 3. Paragraph (1) of section 5848 of the Internal Revenue Code of 1954 (defining the term “firearm”) is amended to read as follows:

“(1) **FIREARM.**—The term ‘firearm’ means a shotgun having a barrel or barrels of less than 18 inches in length, or a rifle having a barrel or barrels of less than 16 inches in length, or any weapon made from a rifle or shotgun (whether by alteration, modification, or otherwise) if such weapon as modified has an overall length of less than 26 inches, or any other weapon, except a pistol

or revolver, from which a shot is discharged by an explosive if such weapon is capable of being concealed on the person, or a machine gun, and includes a muffler or silencer for any firearm whether or not such firearm is included within the foregoing definition."

26 USC 5685. SEC. 4. Subsections (a) and (b) of section 5685 of the Internal Revenue Code of 1954 (relating to penalty for possession of firearms, etc., when violating liquor laws) are each amended by striking out "shotgun or rifle having a barrel or barrels less than 18 inches in length," and inserting in lieu thereof "shotgun having a barrel or barrels less than 18 inches in length, or a rifle having a barrel or barrels less than 16 inches in length."

Effective dates. SEC. 5. The amendments made by this Act shall take effect on the first day of the first month which begins more than 10 days after the date of the enactment of this Act and, for purposes of the rate of the special tax imposed by section 5801 of the Internal Revenue Code of 1954, shall apply with respect to periods beginning after June 30, 1960.

Approved June 1, 1960.

Public Law 86-479

AN ACT

June 1, 1960
[H. R. 9308]

To extend until June 30, 1963, the suspension of duty on imports of crude chicory and the reduction in duty on ground chicory.

Chicory, cus-
toms duties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 1 and 3 of the Act entitled "An Act to suspend for two years the duty on crude chicory and to amend the Tariff Act of 1930 as it relates to chicory", approved April 16, 1958, as amended (72 Stat. 87; 19 U.S.C. 1001, par. 776 and note; Public Law 86-441), are each amended by striking out "July 16, 1960" and inserting in lieu thereof "June 30, 1963".

Approved June 1, 1960.

Public Law 86-480

AN ACT

June 1, 1960
[H. R. 9818]

To provide for the conveyance of certain real property of the United States to the State of Florida.

State of Florida.
Conveyance.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture shall convey to the State of Florida all right, title, and interest of the United States in and to the north 500 acres of section 33, township 21 south, range 21 east, Tallahassee meridian, Sumter County, Florida, upon payment by the State of Florida to the United States (within the one-year period beginning on the date of enactment of this Act) of the market value of such land as determined by the Secretary. Such conveyance shall be subject to the condition that such real property shall be used by the State of Florida for public purposes, and if such real property shall ever cease to be used for public purposes, the title thereto shall revert to the United States and the United States shall have the right of immediate entry thereon.

Approved June 1, 1960.