**The Hearing Protection Act of 2016**

BE IT ENACTED BY THE CONGRESS HERE ASSEMBLED THAT:

**Section 1**. The $200 transfer tax on firearm silencers or suppressors is eliminated. Silencers and suppressors shall be placed in the same category as long guns with respect to the National Firearms Act.

**Section 2**. Silencers and suppressors are devices designed to dampen the noise from the firing of a handgun.

**Section 3.** The Internal Revenue Service will oversee the elimination of the transfer tax. The Bureau of Alcohol, Tobacco, and Firearms will oversee the recategorization of silencers and suppressors under the NFA.

**SECTION 4.** This shall take effect on January 1, 2017.

**Section 5.** All federal and state laws in conflict with this legislation are hereby declared null and void.

*Introduced for Congressional Debate by \_\_\_\_\_\_.*