

## S 396

### Gunsmith Excise Tax Simplification Act of 2003

**Congress:** 108 (2003–2005, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 13, 2003

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2471)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2471) (Feb 13, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/senate-bill/396>

### Sponsor

**Name:** Sen. Baucus, Max [D-MT]

**Party:** Democratic • **State:** MT • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Grassley, Chuck [R-IA]	R · IA		Feb 13, 2003

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 13, 2003

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Feb 13, 2003)

Gunsmith Excise Tax Simplification Act of 2003 - Amends the Internal Revenue Code to exempt a person who manufactures, produces, and imports fewer than 50 firearms per year from the firearms excise tax.

Treats persons considered as a single employer for certain special rule provisions as a single person for such exemption.

### Actions Timeline

- **Feb 13, 2003:** Introduced in Senate
- **Feb 13, 2003:** Sponsor introductory remarks on measure. (CR S2471)
- **Feb 13, 2003:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2471)

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