

110TH CONGRESS  
2D SESSION

# S. 3331

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly.

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## IN THE SENATE OF THE UNITED STATES

JULY 24 (legislative day, JULY 23), 2008

Mr. BAUCUS (for himself and Mr. CRAPO) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly.

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 “Firearms Fairness and  
5 Affordability Act”.

6 **SEC. 2. TIME FOR PAYMENT OF MANUFACTURERS' EXCISE**  
7 **TAX ON RECREATIONAL EQUIPMENT.**

8 (a) IN GENERAL.—Subsection (d) of section 6302 of  
9 the Internal Revenue Code of 1986 (relating to mode or  
10 time of collection) is amended to read as follows:

1       “(d) TIME FOR PAYMENT OF MANUFACTURERS’ EX-  
2       CISE TAX ON RECREATIONAL EQUIPMENT.—The taxes  
3       imposed by subchapter D of chapter 32 of this title (relat-  
4       ing to taxes on recreational equipment) shall be due and  
5       payable on the date for filing the return for such taxes.”.

6       (b) EFFECTIVE DATE.—The amendment made by  
7       subsection (a) shall apply to articles sold by the manufac-  
8       turer, producer, or importer after the date of the enact-  
9       ment of this Act.

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