

H.J. Res. 44, a joint resolution providing for Congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Bureau of Alcohol, Tobacco, Firearms, and Explosives relating to “Factoring Criteria for Firearms with Attached ‘Stabilizing Braces’”

As reported by the House Committee on the Judiciary on May 17, 2023

By Fiscal Year, Millions of Dollars	2023	2023-2028	2023-2033
Direct Spending (Outlays)	0	0	0
Revenues	-14	-243	-506
Increase or Decrease (-) in the Deficit	14	243	506
Spending Subject to Appropriation (Outlays)	*	*	not estimated
Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2034?	No	Statutory pay-as-you-go procedures apply?	Yes
		Mandate Effects	
Increases <i>on-budget deficits</i> in any of the four consecutive 10-year periods beginning in 2034?	< \$5 billion	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No
* = between zero and \$500,000.			

H.J. Res. 44 would disapprove the final rule “[Factoring Criteria for Firearms With Attached ‘Stabilizing Braces’](#),” which was submitted by the Department of Justice and took effect on January 31, 2023, the day it was published in the *Federal Register*. The resolution would invoke a legislative process established by the Congressional Review Act to repeal the final rule and prohibit the department from issuing the same or a similar rule in the future.

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) regulates firearms under the National Firearms Act of 1934 (NFA) and the Gun Control Act of 1968 (GCA). The NFA requires certain guns, including short-barreled rifles, to be licensed and registered with the ATF and subjects them to various taxes, including a \$200 tax on the transfer of those weapons and on the production by anyone other than a qualified manufacturer. The final rule reclassifies certain firearms equipped with a stabilizing brace that allows the user to fire from their shoulder as short-barreled rifles. Thus, the owners and manufacturers of those weapons are subject to taxation under the NFA. Disapproval of the final rule would return those firearms to regulation under the GCA, which does not require registration or transfer and production taxes.



The staff of the Joint Committee on Taxation estimates that by disapproving the rule, H.J. Res. 44 would reduce revenues by \$506 million over the 2023-2033 period (see Table 1).

Table 1.
Estimated Revenue Effects of H.J. Res. 44

	By Fiscal Year, Millions of Dollars											2023-2028	2023-2033
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
	Decreases in Revenues												
Estimated Revenues	-14	-44	-45	-45	-46	-48	-49	-51	-53	-54	-56	-243	-506

Source: Staff of the Joint Committee on Taxation.
Components may not sum to totals because of rounding.

The Department of Justice would incur administrative costs to undo the rule and revert to the previous regulations. Based on the costs of similar activities, CBO estimates that it would cost less than \$500,000 over the 2023-2028 period to implement H.J. Res. 44; any spending would be subject to the availability of appropriated funds.

The CBO staff contacts for this estimate are Jeremy Crimm and Margot Berman. The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.

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