

BUREAU RULINGS — II

Subpart C — FIREARMS

18 U.S.C. 921(a)(4): DESTRUCTIVE DEVICE

26 U.S.C. 5845(f)(2): DESTRUCTIVE DEVICE

(Nonsporting shotgun having a bore of more than one-half inch in diameter)

The registration period for the USAS-12, Striker-12, and Streetsweeper shotguns will close on May 1, 2001.

ATF Ruling 2001-1

Pursuant to ATF Rulings 94-1 (ATF Q.B. 1994-1, 22) and 94-2 (ATF Q.B. 1994-1, 24), the Bureau of Alcohol, Tobacco and Firearms (ATF) classified the USAS-12, Striker 12, and Streetsweeper shotguns as destructive devices under the National Firearms Act (NFA), 26 U.S.C. Chapter 53. The NFA requires that certain “firearms” be registered and imposes taxes on their making and transfer. The term “firearm” is defined in section 5845 to include “destructive devices.” The term “destructive device” is defined in section 5845(f)(2) as follows:

[T]he term ‘destructive device’ means . . . (2) any type of weapon by whatever name known which will, or which may be readily converted to, expel a projectile by the action of an explosive or other propellant, the barrel or barrels of which have a bore of more than one-half inch in diameter, except a shotgun or shotgun shell which the Secretary finds is generally recognized as particularly suitable for sporting purposes; . . .

The USAS-12, Striker 12, and Streetsweeper shotguns were classified as destructive devices pursuant to section 5845(f) because they are shotguns with a bore of more than one-half inch in diameter which are not generally recognized as particularly suitable for sporting purposes.

Pursuant to 26 U.S.C. 7805(b), ATF Ruls. 94-1 and 94-2 were issued prospectively with respect to the making, transfer, and special (occupational) taxes imposed by the NFA. Thus, although the classification of the three shotguns as NFA weapons was retroactive, the prospective application of the tax provisions allowed registration without payment of tax. ATF has contacted all purchasers of record of the shotguns to advise them of the classification of the weapons as destructive devices and that the weapons must be registered. ATF has registered approximately 8,200 of these weapons to date.

Held, the registration period for the USAS-12, Striker-12, and Streetsweeper shotguns will close on May 1, 2001. No further registrations will be accepted after that date. Persons in possession of unregistered NFA firearms are subject to all applicable penalties under 26 U.S.C. Chapter 53.

Date signed: February 2, 2001