

119TH CONGRESS
1ST SESSION

H. R. 6743

To amend the Internal Revenue Code of 1986 to repeal the elimination of tax on certain firearms under the National Firearms Act and to deposit the savings into the Medicare part A trust fund.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 16, 2025

Mr. FROST (for himself and Mr. NEGUSE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal the elimination of tax on certain firearms under the National Firearms Act and to deposit the savings into the Medicare part A trust fund.

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 “Medicare Investment
5 and Gun Violence Prevention Act”.

1 **SEC. 2. REPEAL OF ELIMINATION OF TRANSFER AND MAN-**
2 **UFACTURING TAXES FOR CERTAIN FIRE-**
3 **ARMS.**

4 (a) **TRANSFER TAX.**—Section 5811(a) of the Internal
5 Revenue Code of 1986, as amended by section 70436(a)
6 of Public Law 119–21, is amended to read as follows:

7 “(a) **RATE.**—There shall be levied, collected, and paid
8 on firearms transferred a tax at the rate of \$200 for each
9 firearm transferred, except, the transfer tax on any fire-
10 arm classified as any other weapon under section 5845(e)
11 shall be at the rate of \$5 for each such firearm trans-
12 ferred.”.

13 (b) **MAKING TAX.**—Section 5821(a) of the Internal
14 Revenue Code of 1986, as amended by section 70436(b)
15 of Public Law 119–21, is amended to read as follows:

16 “(a) **RATE.**—There shall be levied, collected, and paid
17 upon the making of a firearm a tax at the rate of \$200
18 for each firearm made.”.

19 (c) **CONFORMING AMENDMENT.**—Section 4182(a) of
20 the Internal Revenue Code of 1986, as amended by section
21 70436(c) of Public Law 119–21, is amended by striking
22 the second sentence.

23 (d) **EFFECTIVE DATE.**—The amendments made by
24 this section shall apply to calendar quarters beginning
25 more than 90 days after the date of enactment of this
26 Act.

1 **SEC. 3. ADDITIONAL FUNDING FOR THE MEDICARE PART A**
2 **TRUST FUND.**

3 In addition to amounts otherwise made available,
4 there is appropriated to the Federal Hospital Insurance
5 Trust Fund under section 1817 of the Social Security Act
6 (42 U.S.C. 1395i) for fiscal year 2026, out of any money
7 in the Treasury not otherwise appropriated,
8 \$1,700,000,000, to remain available until expended.

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