

119TH CONGRESS
2D SESSION

H. R. 8059

To require serialization of firearms produced through additive manufacturing and of unserialized firearms possessed by federally licensed firearms dealers and gunsmiths, to establish penalties for violations, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 24, 2026

Mr. MIN (for himself, Mr. BELL, Mrs. HAYES, Ms. SALINAS, Ms. GARCIA of Texas, Mr. GOTTHEIMER, Mr. GOLDMAN of New York, Mrs. GRIJALVA, and Mr. SUOZZI) introduced the following bill; which was referred to the Committee on the Judiciary, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To require serialization of firearms produced through additive manufacturing and of unserialized firearms possessed by federally licensed firearms dealers and gunsmiths, to establish penalties for violations, and for other purposes.

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 “Unserialized Firearm
5 Harm Oversight and Serialization Act of 2026”.

1 **SEC. 2. CODIFICATION OF SUPREME COURT DECISION**
2 **CLARIFYING THAT CERTAIN FIREARM AS-**
3 **SEMBLY KITS ARE FIREARMS.**

4 Section 921(a)(3)(A) of title 18, United States Code,
5 is amended by inserting “, and any combination of parts
6 which is clearly intended to function, or may readily be
7 converted,” before “to expel a projectile”.

8 **SEC. 3. SERIALIZATION REQUIREMENT FOR FIREARMS**
9 **PRODUCED THROUGH ADDITIVE MANUFAC-**
10 **TURING.**

11 (a) IN GENERAL.—Section 923(i) of title 18, United
12 States Code, is amended—

13 (1) by inserting “(1)” after “(i)”; and
14 (2) by adding after and below the end the fol-
15 lowing:

16 “(2) A person licensed under this section who pro-
17 duces or completes a frame or receiver for a firearm, or
18 a collection of parts that, with other readily available
19 parts, could be used to produce a firearm, through additive
20 manufacturing or any other process involving the use of
21 a technology, machine, or device that enables the creation
22 of such components other than by traditional manufac-
23 turing methods, for sale or transfer in or affecting inter-
24 state or foreign commerce, shall cast or engrave a serial
25 number on the receiver or frame or each part in the collec-
26 tion.”.

1 (b) DEFINITIONS.—Section 921(a) of such title is
2 amended by adding at the end the following:

3 “(39) The term ‘additive manufacturing’ means a
4 process of joining materials to make objects from 3-dimen-
5 sional model data, usually layer upon layer, including pow-
6 der bed fusion, material extrusion, directed energy deposi-
7 tion, vat photopolymerization, and binder jetting.

8 “(40) The term ‘non-traditional manufacturing meth-
9 od’ means any process of producing a firearm, frame, or
10 receiver outside of conventional manufacturing, including
11 additive manufacturing, digital fabrication, or other
12 emerging technologies.”.

13 (c) PENALTIES.—Section 924 of such title is amend-
14 ed by adding at the end the following:

15 “(q) PENALTIES RELATING TO REQUIREMENT THAT
16 FIREARMS PRODUCED THROUGH ADDITIVE MANUFAC-
17 TURING HAVE SERIAL NUMBERS.—

18 “(1) CIVIL PENALTY FOR 1ST OFFENSE.—Who-
19 ever knowingly violates section 923(i)(2) shall be
20 subject to a civil penalty of not more than \$10,000.

21 “(2) CRIMINAL PENALTIES FOR SUBSEQUENT
22 OFFENSE.—Whoever, having been convicted of vio-
23 lating section 923(i)(2), willfully violates such sec-
24 tion shall be fined not more than \$100,000, impris-
25 oned not less than 1 year, or both.”.

1 **SEC. 4. REQUIREMENT THAT LICENSED DEALER SERIALIZE**
2 **UNSERIALIZED FIREARMS TAKEN INTO IN-**
3 **VENTORY.**

4 (a) IN GENERAL.—Section 923(i) of title 18, United
5 States Code, as amended by section 3(a) of this Act, is
6 amended by adding at the end the following:

7 “(3) A person licensed under this section who receives
8 a firearm that does not have a serial number engraved
9 or cast on the receiver or frame of the firearm shall—

10 “(A) engrave or cast a serial number on the re-
11 ceiver or frame of the firearm, in such manner as
12 the Attorney General shall by regulations prescribe;

13 “(B) transmit to the Attorney General a record
14 of the receipt, which shall set forth the serial num-
15 ber; and

16 “(C) keep and maintain a copy of the record.”.

17 (b) USE OF SERIAL NUMBER INFORMATION ONLY IN
18 ACTIVE CRIMINAL INVESTIGATIONS.—Section 923(i) of
19 such title, as amended by section 3(a) of this Act and sub-
20 section (a) of this section, is amended by adding at the
21 end the following:

22 “(4) The Attorney General may use information in
23 a record transmitted under paragraph (3)(B) of this sub-
24 section only in the course of an ongoing bona fide criminal
25 investigation. The 2nd sentence of section 926(a) shall not
26 apply with respect to the information in any such record.”.

1 **SEC. 5. FIREARM DEALER SERIALIZATION CREDIT.**

2 (a) IN GENERAL.—Subpart D of part IV of sub-
3 chapter A of chapter 1 of the Internal Revenue Code of
4 1986 is amended by adding at the end the following new
5 section:

6 **“SEC. 45BB. FIREARM DEALER SERIALIZATION CREDIT.**

7 “(a) IN GENERAL.—For purposes of section 38, in
8 the case of a taxpayer who is licensed under section 923
9 of title 18, United States Code, to engage in the business
10 of importing, manufacturing, or dealing in firearms, the
11 firearm dealer serialization credit determined under this
12 section for the taxable year shall be an amount equal to
13 the firearm serialization expenditures of the taxpayer for
14 the taxable year.

15 “(b) FIREARM SERIALIZATION EXPENDITURES.—
16 For purposes of this section, the term ‘firearm serializa-
17 tion expenditures’ means any amounts paid or incurred
18 during the taxable year to comply with section 923(i)(3)
19 of title 18, United States Code, including the purchase or
20 lease of equipment (or related software) for the engraving
21 or casting of firearms.

22 “(c) LIMITATION.—The amount of firearm serializa-
23 tion expenditures taken into account by the taxpayer
24 under subsection (a) for any taxable year shall not ex-
25 ceed—

1 “(1) in the case of amounts paid or incurred for
2 the purchase or lease of equipment (or related soft-
3 ware) for engraving or casting firearm receivers or
4 frames, \$1,000, and

5 “(2) in the case of any other expenditures, the
6 lesser of—

7 “(A) an amount that does not exceed \$50
8 for each firearm the engraving or casting of
9 which is required of the taxpayer under section
10 923(i)(3) of title 18, United States Code, or

11 “(B) \$1,500.

12 “(d) CONTROLLED GROUPS.—Rules similar to the
13 rules of paragraphs (1) and (2) of section 41(f) shall apply
14 for purposes of this section.

15 “(e) DENIAL OF DOUBLE BENEFIT.—

16 “(1) NO DEDUCTION.—No deduction shall be
17 allowed for any expenditures taken into account in
18 determining the credit under this section for the tax-
19 able year.

20 “(2) BASIS ADJUSTMENT.—If a credit is deter-
21 mined under this section with respect to any prop-
22 erty purchased by the taxpayer, the basis of such
23 property shall be reduced by the amount of the cred-
24 it so determined with respect to such property.

25 “(f) TERMINATION.—

1 “(1) IN GENERAL.—Except to the extent pro-
 2 vided in paragraph (2), this section shall not apply
 3 to any amount paid or incurred more than 5 years
 4 after the date of the enactment of this section.

5 “(2) EXTENSION.—If the Secretary (after con-
 6 sultation with the Director of the Bureau of Alcohol,
 7 Tobacco, Firearms and Explosives) certifies to Con-
 8 gress that the credit allowed under this section has
 9 improved firearm serialization and compliance with
 10 related Federal law, paragraph (1) shall be applied
 11 by substituting ‘7 years’ for ‘5 years’.”.

12 (b) CREDIT MADE PART OF GENERAL BUSINESS
 13 CREDIT.—Section 38(b) of such Code is amended by strik-
 14 ing “plus” at the end of paragraph (40), by striking the
 15 period at the end of paragraph (41) and inserting “, plus”,
 16 and by adding at the end the following new paragraph:

17 “(42) the firearm dealer serialization credit de-
 18 termined under section 45BB(a).”.

19 (c) CLERICAL AMENDMENT.—The table of sections
 20 for subpart D of part IV of subchapter A of chapter 1
 21 of such Code is amended by adding at the end the fol-
 22 lowing new item:

“Sec. 45BB. Firearm dealer serialization credit.”.

23 (d) EFFECTIVE DATE.—The amendments made by
 24 this section shall apply to amounts paid or incurred after
 25 the date of the enactment of this Act.

1 **SEC. 6. RELATIONSHIP TO STATE LAW.**

2 No amendment made by this Act shall be interpreted
3 to supersede State law.

4 **SEC. 7. EFFECTIVE DATE.**

5 Except as provided in section 5(d), the amendments
6 made by this Act shall take effect 180 days after the date
7 of the enactment of this Act.

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