

110TH CONGRESS
2D SESSION

S. 3055

To amend the Internal Revenue Code of 1986 to modify the rate of the excise tax on certain wooden arrows designed for use by children.

IN THE SENATE OF THE UNITED STATES

MAY 22, 2008

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

A BILL

To amend the Internal Revenue Code of 1986 to modify the rate of the excise tax on certain wooden arrows designed for use by children.

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. MODIFICATION OF RATE OF EXCISE TAX ON**
4 **CERTAIN WOODEN ARROWS DESIGNED FOR**
5 **USE BY CHILDREN.**

6 (a) IN GENERAL.—Paragraph (2) of section 4161(b)
7 of the Internal Revenue Code of 1986 (relating to arrows)
8 is amended by redesignating subparagraph (B) as sub-
9 paragraph (C) and by inserting after subparagraph (A)
10 the following new subparagraph:

1 “(B) EXEMPTION FOR CERTAIN WOODEN
2 ARROW SHAFTS.—Subparagraph (A) shall not
3 apply to any shaft consisting of all natural
4 wood with no laminations or artificial means of
5 enhancing the spine of such shaft (whether sold
6 separately or incorporated as part of a finished
7 or unfinished product) of a type used in the
8 manufacture of any arrow which after its as-
9 sembly—

10 “(i) measures $\frac{5}{16}$ of an inch or less in
11 diameter, and

12 “(ii) is not suitable for use with a bow
13 described in paragraph (1)(A).”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to shafts first sold after the date
16 of enactment of this Act.

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