

Public Law 108–493  
108th Congress

An Act

Dec. 23, 2004  
[H.R. 5394]

To amend the Internal Revenue Code of 1986 to modify the taxation of arrow components.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. EXCISE TAX ON ARROWS.**

Applicability.  
Ante, p. 1477.

(a) **REPEAL.**—Subsection (b) of section 332 of the American Jobs Creation Act of 2004, and the amendments made by such subsection, are hereby repealed; and the Internal Revenue Code of 1986 shall be applied as if such subsection and amendments had never been enacted.

26 USC 4161.

(b) **TAX ON ARROW SHAFTS.**—Paragraph (2) of section 4161(b) of the Internal Revenue Code of 1986 (relating to arrows) is amended to read as follows:

“(2) **ARROWS.**—

“(A) **IN GENERAL.**—There is hereby imposed on the first sale by the manufacturer, producer, or importer of any shaft (whether sold separately or incorporated as part of a finished or unfinished product) of a type used in the manufacture of any arrow which after its assembly—

“(i) measures 18 inches overall or more in length,

or

“(ii) measures less than 18 inches overall in length but is suitable for use with a bow described in paragraph (1)(A),

a tax equal to 39 cents per shaft.

“(B) **ADJUSTMENT FOR INFLATION.**—

“(i) **IN GENERAL.**—In the case of any calendar year beginning after 2005, the 39-cent amount specified in subparagraph (A) shall be increased by an amount equal to the product of—

“(I) such amount, multiplied by

“(II) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting ‘2004’ for ‘1992’ in subparagraph (B) thereof.

“(ii) **ROUNDING.**—If any increase determined under clause (i) is not a multiple of 1 cent, such increase shall be rounded to the nearest multiple of 1 cent.”.

(c) **ARROW POINTS.**—Clause (ii) of section 4161(b)(1)(B) (relating to archery equipment) of such Code is amended by striking “quiver or broadhead” and inserting “quiver, broadhead, or point”.

(d) EFFECTIVE DATE.—The amendments made by subsections (b) and (c) shall apply to articles sold by the manufacturer, producer, or importer after March 31, 2005. 26 USC 4161 note.

Approved December 23, 2004.

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LEGISLATIVE HISTORY—H.R. 5394:  
CONGRESSIONAL RECORD, Vol. 150 (2004):  
Dec. 6, considered and passed House.  
Dec. 8, considered and passed Senate.