

TITLE 26 - INTERNAL REVENUE CODE

Subtitle E - Alcohol, Tobacco, and Certain Other Excise Taxes

CHAPTER 53 - MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS

Subchapter B - General Provisions and Exemptions

PART I - GENERAL PROVISIONS

§ 5849. Citation of chapter

This chapter may be cited as the “National Firearms Act” and any reference in any other provision of law to the “National Firearms Act” shall be held to refer to the provisions of this chapter.

(Added Pub. L. 90–618, title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

Prior Provisions

A prior section 5849, Pub. L. 85–859, title II, § 203(g)(1), Sept. 2, 1958, 72 Stat. 1427, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 90–618.

Short Title

Section 202 of Pub. L. 90–618 provided that: “The amendments made by section 201 of this title [enacting this chapter] shall be cited as the ‘National Firearms Act Amendments of 1968’.”