



December 8, 2025

The Honorable Jason Smith
1011 Longworth House Office Building
Washington, D.C. 20510

The Honorable Mike Kelly
1707 Longworth House Office Building
Washington, D.C. 20510

The Honorable Richard Neal
372 Cannon House Office Building
Washington, D.C. 20515

The Honorable Mike Thompson
268 Cannon House Office Building
Washington, D.C. 20515

Dear Chairman Smith, Ranking Member Neal, Chairman Kelly and Ranking Member Thompson:

On behalf of the Major County Sheriffs of America (MCSA), I am writing in support of H.R. 4242, the Innovate to De-Escalate Tax Modernization Act. MCSA represents the largest Sheriff's Offices in the country and over 130 million Americans.

This legislation eliminates unnecessary and inconsistent tax treatment of "less-than-lethal projectile device" classification with the tax framework in federal law. Less-lethal devices provide law enforcement with effective alternatives to firearms in high-risk situations and are an effective means of response for law enforcement. Less-lethal devices are efficient while ensuring that communities are not exposed to unnecessary risks – and they also save lives.

The definition of a firearm, since it was written in 1968, refers to any weapon that "is designed to, or can readily be converted to expel a projectile by the action of an explosive." This definition is outdated and has led to some less-lethal devices being incorrectly categorized as firearms. This classification for less lethal devices creates unnecessary obstacles for law enforcement such as increased costs and legal liability for sheriffs.

Further, under the National Firearms Act of 1934 (NFA), certain less-lethal projectile devices, shells, and cartridges are currently regulated and taxed as firearms. When Congress enacted the NFA, its intent was to address the violence of that era by regulating and taxing traditional firearms. Less-lethal technologies did not exist at the time, and the resulting tax framework was never designed to encompass tools whose very purpose is to reduce the likelihood of fatal outcomes. As a result, law enforcement agencies today face unintended costs and administrative burdens, including a 10–11 percent excise tax on devices that are neither firearms nor function as such.

H.R. 4242 was created to ensure that certain tools do not suffer from inconsistent taxation because the intent of use is not to cause death or serious bodily injury. According to the Congressional Budget Office, the bill will have a de minimis impact on federal revenues, as modern less-lethal tools are almost exclusively purchased by governmental end-users or exported for official governmental use. The legislation also includes clear criteria to ensure that only true less-lethal devices qualify for this classification, while devices not intended for less-lethal purposes are categorized accordingly.

Sheriffs nationwide work to better communities and promote safety every day. Their work and accessibility to modern tools, such as less-lethal devices, should not be obstructed by outdated tax laws. H.R. 4242 is an effective resolution to this problem, and we encourage the Committee to fully consider this bill.

Sincerely,

Megan E. Noland
Executive Director
Major County Sheriffs of America