## AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 3269

## Offered by M\_.

Strike all that follows after the enacting clause and insert the following:

1	SECTION 1. SHORT TITLE.
2	This Act may be cited as the "Law Enforcement In-
3	novate to De-Escalate Act of 2024".
4	SEC. 2. EXEMPTION OF CERTAIN LESS-THAN-LETHAL PRO-
5	JECTILE DEVICES FROM RESTRICTIONS
6	UNDER TITLE 18, UNITED STATES CODE.
7	(a) In General.—Section 921(a) of title 18, United
8	States Code, is amended—
9	(1) in the 2nd sentence of paragraph (3), by in-
10	serting "or a less-than-lethal projectile device" be-
11	fore the period; and
12	(2) by adding at the end the following:
13	"(38) The term 'less-than-lethal projectile device'
14	means a device with a bore or multiple bores, that—
15	"(A) is not designed or intended to expel a pro-
16	jectile at a velocity exceeding 500 feet per second by
17	any means; and

1	"(B) is designed or intended to be used in a
2	manner that is not likely to cause death or serious
3	bodily injury.".
4	SEC. 3. EXEMPTION OF CERTAIN LESS-THAN-LETHAL PRO-
5	JECTILE DEVICES FROM FIREARMS AND AM-
6	MUNITION TAX.
7	(a) In General.—Section 4182 of the Internal Rev-
8	enue Code of 1986 is amended by redesignating subsection
9	(d) as subsection (e) and by inserting after subsection (c)
10	the following new subsection:
11	"(d) Less-than-Lethal Projectile Devices.—
12	The tax imposed by section 4181 shall not apply to any
13	less-than-lethal projectile device (as defined in section
14	921(a)(38) of title 18, United States Code) or any less-
15	than-lethal shells or cartridges designed for use in such
16	a device.".
17	(b) Effective Date.—The amendments made by
18	this section shall apply to articles sold by the manufac-
19	turer, producer, or importer after the date of the enact-
20	ment of this Act.
21	SEC. 4. EXEMPTION OF CERTAIN LESS-THAN-LETHAL PRO-
22	JECTILE DEVICES FROM NATIONAL FIRE-
23	ARMS ACT.
24	Section 5845(a) of the Internal Revenue Code of
25	1986 is amended by adding at the end the following:

- 1 "Such term shall not include any less-than-lethal projectile
- 2 device (as defined in section 921(a)(38) of title 18, United
- 3 States Code).".

