



U.S. Department of Justice

Office of the Solicitor General

The Solicitor General

Washington, D.C. 20530

September 24, 2026

The Honorable Mike Johnson
Speaker
U.S. House of Representatives
Washington, DC 20515

Re: *Silencer Shop Foundation v. ATF*, No. 25-cv-056 (N.D. Tex.)

Dear Mr. Speaker:

Consistent with 28 U.S.C. 530D, I write to advise you that the Department of Justice has determined not to file an appeal in the above-referenced case. A copy of the decision of the U.S. District Court for the Northern District of Texas is enclosed.

The National Firearms Act (NFA), 26 U.S.C. 5801 *et seq.*, regulates certain classes of “firearm[s],” including short-barreled shotguns, short-barreled rifles, silencers, and a miscellaneous group of devices known as “any other weapons[s]” (AOWs). 26 U.S.C. 5845(a). For most of its history, the NFA imposed a \$200 tax on the making or transfer of an NFA firearm. See D. Ct. Op. 5. The NFA also imposes comprehensive registration, reporting, and recordkeeping requirements related to those firearms. See *ibid.* In *Sonzinsky v. United States*, 300 U.S. 506 (1937), the Supreme Court upheld the Act’s registration requirements under the Constitution’s Taxing Clause. *Id.* at 513.

In 2025, Congress passed and President Trump signed a statute that “amended the NFA to eliminate the transfer and making taxes on short-barreled shotguns, short-barreled rifles, silencers, and AOWs.” D. Ct. Op. 7; see One Big Beautiful Bill Act, Pub. L. No. 119-21, 139 Stat. 72 (2025). But “Congress left in place the ‘web of regulation’ that was originally meant to ‘aid enforcement’ of the NFA’s now-extinct taxes.” D. Ct. Op. 8 (brackets omitted). A group of plaintiffs sued the federal government in federal district court, claiming that those regulatory requirements now exceed Congress’s enumerated powers.

The district court entered summary judgment in favor of the plaintiffs, holding that specified provisions of the NFA are now unconstitutional with respect to short-barreled shotguns, short-barreled rifles, silencers, and AOWs. See D. Ct. Op. 24 (listing challenged provisions). The district court first concluded that those provisions can no longer be sustained under Congress’s taxing power. See *id.* at 27-38. The court then concluded that those provisions also could not be sustained under Congress’s power to regulate interstate commerce. See *id.* at 38-47.

The district court issued a permanent injunction prohibiting enforcement of the challenged NFA provisions against “the plaintiffs and, where applicable, the plaintiffs’ agencies, political subdivisions, members, and customers.” D. Ct. Op. 66. The court did not enjoin the enforcement of other NFA provisions, and the court specifically emphasized that its decision did not cover “the provisions’ application to machineguns and destructive devices (to which the transfer and making taxes still apply)” or “the special occupational tax for importers, manufacturers, and dealers of NFA firearms.” *Id.* at 10.

Please let me know if we can be of any further assistance in this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'D. John Sauer', with a stylized flourish extending to the right.

D. John Sauer
Solicitor General

Enclosure