

#### SECTION 5848.—DEFINITIONS

26 CFR 179.28: Machine gun.

Rev. Rul. 59-417

The Internal Revenue Service has had occasion to consider the classification status of the new U. S. Army M14 "rifle" chambered for the 7.62 mm NATO cartridge, in the light of the provisions of the National Firearms Act (Chapter 53 of the Internal Revenue Code of 1954). *Held*, (1) that since the M14 "rifle" operates either fully automatically or semi-automatically on a selective basis, it is in basic design and function a "machine gun" as defined in Section 5848(2) of the Internal Revenue Code of 1954 and, accordingly, subject to the provisions of the National Firearms Act, and (2) that the substitution of a selector shaft lock, in lieu of a selector lever

assembly, on the M14 "rifle" is of temporary nature and, therefore, does not materially alter the classification thereof for purposes of the National Firearms Act.