

113TH CONGRESS  
2D SESSION

# H. R. 4083

To amend the Internal Revenue Code of 1986 to reduce the rate of tax regarding the taxation of distilled spirits.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2014

Mr. GIBSON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to reduce the rate of tax regarding the taxation of distilled spirits.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Distillery Excise Tax  
5 Reform Act of 2014”.

6 **SEC. 2. REDUCED RATE OF TAX ON CERTAIN DISTILLED**  
7 **SPIRITS.**

8 (a) IN GENERAL.—Section 5001 of the Internal Rev-  
9 enue Code of 1986 (relating to imposition, rate, and at-  
10 tachment of tax on distilled spirits) is amended by redesi-

1 nating subsection (c) as subsection (d) and by inserting  
2 after subsection (b) the following new subsection:

3       “(c) **REDUCED RATE.**—In the case of a distilled spir-  
4 its producer, the otherwise applicable tax rate under sub-  
5 section (a)(1) on the first 100,000 of proof gallons of dis-  
6 tilled spirits produced by such producer during the cal-  
7 endar year in the United States shall be \$2.70 per proof  
8 gallon.”.

9       (b) **CONFORMING AMENDMENT.**—Section 7652(f)(2)  
10 of the Internal Revenue Code of 1986 is amended by strik-  
11 ing “section 5001(a)” and inserting “sections 5001(a)(1)  
12 and 5001(c)(1)”.

13       (c) **EFFECTIVE DATE.**—The amendments made by  
14 this section shall apply to distilled spirits produced in cal-  
15 endar years beginning after December 31, 2014.

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