

113TH CONGRESS
2D SESSION

S. 2169

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

IN THE SENATE OF THE UNITED STATES

MARCH 27, 2014

Mrs. GILLIBRAND introduced the following bill; which was read twice and referred to the Committee on Finance

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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