

111TH CONGRESS  
1ST SESSION

# H. R. 94

To amend the Internal Revenue Code of 1986 to repeal the cap on the cover over of tax on distilled spirits to Puerto Rico and the Virgin Islands.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mrs. CHRISTENSEN introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to repeal the cap on the cover over of tax on distilled spirits to Puerto Rico and the Virgin Islands.

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. REPEAL OF CAP ON COVER OVER OF TAX ON**  
4 **DISTILLED SPIRITS TO PUERTO RICO AND**  
5 **VIRGIN ISLANDS.**

6 (a) IN GENERAL.—Section 7652 of the Internal Rev-  
7 enue Code of 1986 (relating to limitation on cover over  
8 of tax on distilled spirits) is amended by striking sub-  
9 section (f) and by redesignating subsections (g) and (h)  
10 as subsections (f) and (g), respectively.

1       (b) CONFORMING AMENDMENT.—Section 7652(f) of  
2 such Code (as so redesignated) is amended by striking  
3 “subsection (f) of this section” in paragraph (1)(B) and  
4 inserting “section 5001(a)(1)”.

5       (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall take effect on January 1, 2009.

○