

113TH CONGRESS  
1ST SESSION

# S. 958

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

MAY 15, 2013

Mr. UDALL of Colorado (for himself, Mr. BLUNT, Mr. BENNET, Mr. VITTER, Ms. BALDWIN, and Mr. BEGICH) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level, and for other purposes.

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 “Brewers Excise and  
5 Economic Relief Act of 2013” or “BEER Act”.

6 **SEC. 2. REPEAL OF 1990 TAX INCREASE ON BEER.**

7 (a) IN GENERAL.—Paragraph (1) of section 5051(a)  
8 of the Internal Revenue Code of 1986 is amended by strik-  
9 ing “\$18” and inserting “\$9”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall take effect on the date of the enactment  
3 of this Act.

4 **SEC. 3. TAX RELIEF FOR SMALL BREWERIES.**

5 (a) IN GENERAL.—Subparagraph (A) of section  
6 5051(a)(2) of the Internal Revenue Code of 1986 is  
7 amended to read as follows:

8 “(A) RATE PER BARREL FOR QUALIFYING  
9 BREWERS.—In the case of a brewer who pro-  
10 duces not more than 2,000,000 barrels of beer  
11 during the calendar year, the per barrel rate of  
12 the tax imposed by this section on the first  
13 60,000 barrels of beer which are removed in  
14 such year for consumption or sale and which  
15 have been brewed or produced by such brewer  
16 at qualified breweries in the United States shall  
17 be as follows:

18 “(i) For the first 15,000 barrels re-  
19 moved, \$0.

20 “(ii) For the next 45,000 barrels re-  
21 moved after the barrel quantity specified in  
22 clause (i), \$3.50.”

1           (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect on the date of the enactment  
3 of this Act.

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