

114TH CONGRESS
1ST SESSION

H. R. 600

To amend the Internal Revenue Code of 1986 to modify the taxation of
hard cider.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2015

Mr. BLUMENAUER (for himself and Mr. COLLINS of New York) 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 modify
the taxation of hard cider.

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 “Cider Industry De-
5 serves Equal Regulation Act” or the “CIDER Act”.

6 **SEC. 2. MODIFICATION OF HARD CIDER DEFINITION.**

7 (a) IN GENERAL.—Section 5041 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new subsection:

1 “(g) HARD CIDER.—For purposes of this section, the
2 term ‘hard cider’ means any wine—

3 “(1) the carbonation level of which does not ex-
4 ceed 6.4 grams per liter,

5 “(2) which is derived primarily from apples,
6 apple juice concentrate and water, pears, or pear
7 juice concentrate and water,

8 “(3) which contains no fruit product or fruit
9 flavoring other than apple or pear, and

10 “(4) which contains at least one-half of 1 per-
11 cent and less than 8.5 percent alcohol by volume.”.

12 (b) CONFORMING AMENDMENT.—Paragraph (6) of
13 section 5041(b) of such Code is amended by striking
14 “which is a still wine” and all that follows through “alco-
15 hol by volume”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to wine removed after December
18 31, 2015.

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