

116TH CONGRESS  
2D SESSION

# H. R. 6737

To amend the Internal Revenue Code of 1986 to exempt distilled spirits plants from denaturing requirements with respect to hand sanitizer produced to help combat COVID-19.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2020

Mr. BARR 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 exempt distilled spirits plants from denaturing requirements with respect to hand sanitizer produced to help combat COVID-19.

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. EXEMPTION FROM DENATURING REQUIRE-**  
4 **MENTS FOR PRODUCTION OF HAND SANI-**  
5 **TIZER TO HELP ELIMINATE COVID-19.**

6 (a) IN GENERAL.—Paragraph (14) of section  
7 5214(a) of the Internal Revenue Code of 1986, as added  
8 by section 2308 of the CARES Act (Public Law 116–136),

1 is amended by inserting “(without regard to any require-  
2 ment or obligation contained in such guidance relating to  
3 denaturing of such spirits)” after “Food and Drug Admin-  
4 istration”.

5 (b) EFFECTIVE DATE.—The amendment made by  
6 this section shall apply as if included in section 2308 of  
7 division A of the CARES Act.

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