

109TH CONGRESS  
1ST SESSION

# H. R. 1791

To amend the Internal Revenue Code of 1986 to reduce the rate of tax on distilled spirits to its pre-1985 level.

IN THE HOUSE OF REPRESENTATIVES

APRIL 21, 2005

Mr. LEWIS of Kentucky (for himself, Mr. CHANDLER, Mr. ROGERS of Kentucky, Mr. WHITFIELD, Mr. DAVIS of Kentucky, Mr. TANNER, Mr. HENSARLING, Mr. JENKINS, Mr. SIMMONS, Mr. TERRY, Mrs. JO ANN DAVIS of Virginia, Mr. PETRI, Mr. NEY, Mr. KENNEDY of Minnesota, Mr. MILLER of Florida, Mr. COBLE, Mr. DOYLE, Mr. WILSON of South Carolina, Mr. BURTON of Indiana, Mr. BONILLA, Mr. FOLEY, Mr. PAUL, Mr. RADANOVICH, Mr. BOEHNER, Mr. SESSIONS, Mr. SHAW, Mr. TOWNS, Mr. CARDOZA, Mr. CUNNINGHAM, Mr. HASTINGS of Washington, Mr. ROGERS of Michigan, and Mr. CULBERSON) 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 reduce the rate of tax on distilled spirits to its pre-1985 level.

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. REDUCTION IN RATE OF TAX ON DISTILLED  
4 SPIRITS TO PRE-1985 LEVELS.

5 (a) IN GENERAL.—Paragraph (1) of section 5001(a)  
6 of the Internal Revenue Code of 1986 (relating to imposi-

1 tion, rate, and attachment of tax) is amended by striking  
2 “\$13.50” and inserting “\$10.50”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Subsection (a) of section 5010 of such Code  
5 is amended by striking “\$13.50” each place it ap-  
6 pears and inserting “\$10.50”.

7 (2) Subsection (f) of section 7652 of such Code  
8 is hereby repealed.

9 (c) EFFECTIVE DATE.—The amendments made by  
10 this section shall take effect on the first date that the Di-  
11 rector of the Office of Management and Budget projects  
12 that—

13 (1) there is a Federal budget surplus (deter-  
14 mined without regard to the income and expendi-  
15 tures of the social security trust funds) for the fiscal  
16 year that includes such date, and

17 (2) such surplus is not less than the aggregate  
18 revenue reductions during such period resulting from  
19 the amendments made by this Act.

