

109TH CONGRESS  
1ST SESSION

# S. 722

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level.

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IN THE SENATE OF THE UNITED STATES

APRIL 6, 2005

Mr. SANTORUM 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.

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 1990 TAX INCREASE ON BEER.**

4 (a) IN GENERAL.—Paragraph (1) of section 5051(a)  
5 of the Internal Revenue Code of 1986 (relating to imposi-  
6 tion and rate of tax on beer) is amended by striking “\$18”  
7 and inserting “\$9”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall take effect on the date of the enact-  
3 ment of this Act.

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