

110TH CONGRESS
1ST SESSION

S. 1995

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

IN THE SENATE OF THE UNITED STATES

AUGUST 3, 2007

Mr. SALAZAR (for himself, Mr. CHAMBLISS, Mr. TESTER, Mr. ISAKSON, and Mr. BURR) introduced the following bill; which was read twice and referred to the Committee on Finance

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”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 subsection (a) shall apply to beer removed for consumption

1 or sale, or beer imported into the United States, after the
2 date of the enactment of this Act.

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