

111TH CONGRESS  
2D SESSION

# H. R. 4873

To exempt the natural aging process in the determination of the production period for distilled spirits under section 263A of the Internal Revenue Code of 1986.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2010

Mr. CHANDLER (for himself, Mr. GUTHRIE, Mr. WHITFIELD, Mr. ROGERS of Kentucky, Mr. DAVIS of Kentucky, and Mr. YARMUTH) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To exempt the natural aging process in the determination of the production period for distilled spirits under section 263A of the Internal Revenue Code of 1986.

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 OF NATURAL AGING PROCESS IN**  
4                       **DETERMINATION OF PRODUCTION PERIOD**  
5                       **FOR DISTILLED SPIRITS UNDER SECTION**  
6                       **263A.**

7       (a) IN GENERAL.—Section 263A(f) of the Internal  
8       Revenue Code of 1986 (relating to general exceptions) is

1 amended by adding at the end the following new para-  
2 graph:

3           “(5) EXEMPTION OF NATURAL AGING PROCESS  
4       IN DETERMINATION OF PRODUCTION PERIOD FOR  
5       DISTILLED SPIRITS.—For purposes of this sub-  
6       section, the production period for distilled spirits  
7       shall be determined without regard to any period al-  
8       located to the natural aging process.”.

9       (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to production periods beginning  
11 after the date of the enactment of this Act.

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