

111TH CONGRESS  
2D SESSION

# S. 2992

To amend the Internal Revenue Code of 1986 to eliminate the drawback fee on the manufacture or production of certain distilled spirits used in nonbeverage products.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 4, 2010

Mr. LAUTENBERG (for himself and Mr. MENENDEZ) 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 eliminate the drawback fee on the manufacture or production of certain distilled spirits used in nonbeverage products.

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. ELIMINATION OF DRAWBACK FEE ON MANU-**  
4 **FACTURE OR PRODUCTION OF CERTAIN DIS-**  
5 **TILLED SPIRITS USED IN NON-BEVERAGE**  
6 **PRODUCTS.**

7 (a) IN GENERAL.—Subsection (a) of section 5114 of  
8 the Internal Revenue Code of 1986 is amended by striking  
9 “of \$1 less than” and inserting “equal to”.



1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to claims filed on or after the  
3 date of the enactment of this Act.

