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113TH CONGRESS
1ST SESSION

H. R. 1918

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 9, 2013

Mr. LATHAM (for himself, Mr. KIND, Mr. YOUNG of Alaska, Mr. MARINO, Mr. HINOJOSA, Mr. DENT, Mr. HOLT, Mr. LOEBSACK, Mrs. CAPITO, Mr. BISHOP of Georgia, Mr. CLAY, Mr. BONNER, Ms. LINDA T. SÁNCHEZ of California, Mr. HASTINGS of Florida, Mr. KING of New York, Mr. ROSKAM, Mr. SCHRADER, Mr. GENE GREEN of Texas, Mr. JOHNSON of Ohio, Mr. GARDNER, Mrs. NAPOLITANO, Mr. DAVID SCOTT of Georgia, Mr. ALEXANDER, Mr. GRAVES of Missouri, Mr. LOBIONDO, Mr. GRIFFIN of Arkansas, Ms. MOORE, Mr. POLIS, Mr. SIMPSON, Mr. BISHOP of New York, Ms. DEGETTE, Mr. LONG, Mr. LANCE, and Mr. MASSIE) introduced the following bill; which was referred to the Committee on Ways and Means

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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, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Brewers Excise and Economic Relief Act of 2013''.

SEC. 2. REPEAL OF 1990 TAX INCREASE ON BEER.

(a) IN GENERAL.—Paragraph (1) of section 5051(a) of the Internal Revenue Code of 1986 (relating to imposition and rate of tax on beer) is amended by striking ‘‘$18’’ and inserting ‘‘$9’’.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect on the date of the enactment of this Act.

SEC. 3. TAX RELIEF FOR SMALL BREWERIES.

(a) IN GENERAL.—Subparagraph (A) of section 5051(a)(2) of the Internal Revenue Code of 1986 (relating to a reduced rate of tax for certain domestic production) is amended by striking ‘‘shall be’’ and all that follows and inserting ‘‘shall be—

‘‘(i) 0 on the first 15,000 barrels of beer which are removed in such year for consumption or sale and which have been brewed or produced by such brewer at qualified breweries in the United States, and

‘‘(ii) $3.50 on so much of such beer as exceeds 15,000 barrels but does not exceed 60,000 barrels.’’.

(b) CONFORMING AMENDMENT.—Subparagraph (B) of such section is amended by striking ‘‘the 60,000 barrel quantity’’ and inserting ‘‘the 15,000 and 60,000 barrel quantities’’.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar years beginning after the date of the enactment of this Act.

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