AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

I

113TH CONGRESS
1ST SESSION

# H. R. 2921

To amend the Internal Revenue Code of 1986 to modify the taxation of hard cider.

---

IN THE HOUSE OF REPRESENTATIVES

AUGUST 1, 2013

Mr. BLUMENAUER (for himself and Mr. COLLINS of New York) introduced the following bill; which was referred to the Committee on Ways and Means

---

# A BILL

To amend the Internal Revenue Code of 1986 to modify the taxation of hard cider.

*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 ''Cider Industry Deserves Equal Regulation Act'' or the ''CIDER Act''.

**SEC. 2. MODIFICATION OF HARD CIDER DEFINITION.**

(a) IN GENERAL.—Section 5041 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(g) HARD CIDER.—For purposes of this section, the term 'hard cider' means any wine—

''(1) the carbonation level of which does not exceed 6.4 grams per liter,

''(2) which is derived primarily from apples, apple juice concentrate and water, pears, or pear juice concentrate and water,

''(3) which contains no fruit product or fruit flavoring other than apple or pear, and

''(4) which contains at least one-half of 1 percent and less than 8.5 percent alcohol by volume.''.

(b) CONFORMING AMENDMENT.—Paragraph (6) of section 5041(b) of such Code is amended by striking ''which is a still wine'' and all that follows through ''alcohol by volume''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to wine removed after September 30, 2014.

○