

115TH CONGRESS
1ST SESSION

H. R. 3476

To amend the Internal Revenue Code of 1986 to repeal the cover-over of
rum excise tax revenue.

IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2017

Mr. HIGGINS of Louisiana 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 repeal
the cover-over of rum excise tax revenue.

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 COVER-OVER OF RUM EXCISE TAX**

4 **REVENUE.**

5 (a) IN GENERAL.—Section 7652 of the Internal Rev-
6 enue Code of 1986 is amended by striking subsection (e).

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply with respect to taxes on spirits pro-

1 duced or imported into the United States after December
2 31, 2017.

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