

112TH CONGRESS
1ST SESSION

H. R. 1675

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 2, 2011

Mr. LATHAM (for himself, Mr. KIND, Mr. NUNES, Mr. REHBERG, Mr. McCOTTER, Mr. AKIN, Mr. GRAVES of Missouri, Mr. SENSENBRENNER, Mr. COLE, Mrs. EMERSON, Mr. SAM JOHNSON of Texas, Mr. HELLER, Mrs. MILLER of Michigan, Mr. HOLDEN, Mr. CROWLEY, Mr. TIPTON, Mr. OLSON, Mr. ANDREWS, Mr. BOUSTANY, Mr. LARSON of Connecticut, Mr. LATOURETTE, Mr. THOMPSON of Mississippi, Mr. BUTTERFIELD, Mr. CARTER, Mr. COFFMAN of Colorado, Ms. BERKLEY, Mr. CARNAHAN, Ms. LINDA T. SÁNCHEZ of California, Mr. MICHAUD, Mr. SCHRADER, Mr. LONG, Mr. LUETKEMEYER, Ms. LORETTA SANCHEZ of California, Mr. MARCHANT, Mr. DENT, Mr. MEEKS, Mr. TOWNS, Mr. WITTMAN, Mr. GARDNER, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. CLAY, Mr. COURTNEY, Mr. BOSWELL, Mr. ROSS of Arkansas, Mrs. CAPITO, Mr. PAUL, and Ms. ROS-LEHTINEN) 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 reduce the tax on beer to its pre-1991 level, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Brewers Excise and
3 Economic Relief Act of 2011”.

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

5 (a) IN GENERAL.—Paragraph (1) of section 5051(a)
6 of the Internal Revenue Code of 1986 (relating to imposi-
7 tion and rate of tax on beer) is amended by striking “\$18”
8 and inserting “\$9”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 subsection (a) shall take effect on the date of the enact-
11 ment of this Act.

12 **SEC. 3. TAX RELIEF FOR SMALL BREWERIES.**

13 (a) IN GENERAL.—Subparagraph (A) of section
14 5051(a)(2) of the Internal Revenue Code of 1986 (relating
15 to a reduced rate of tax for certain domestic production)
16 is amended—

17 (1) by striking “\$7” in the heading and insert-
18 ing “\$3.50”, and

19 (2) by striking “\$7” in the text and inserting
20 “\$3.50”.

21 (b) EFFECTIVE DATE.—The amendment made by
22 subsection (a) shall take effect on the date of the enact-
23 ment of this Act.

○