

109TH CONGRESS
1ST SESSION

H. R. 1520

To amend the Internal Revenue Code of 1986 to provide for the tax on distilled spirits, wine, and beer to be collected quarterly from certain small taxpayers.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2005

Mr. LEWIS of Kentucky 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 provide for the tax on distilled spirits, wine, and beer to be collected quarterly from certain small taxpayers.

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. SHORT TITLE.**

4 This Act may be cited as the “Paperwork Relief for
5 Small Businesses Act of 2005”.

1 **SEC. 2. TAX ON DISTILLED SPIRITS, WINE, AND BEER COL-**
2 **LECTED QUARTERLY FROM SMALL TAX-**
3 **PAYERS.**

4 (a) IN GENERAL.—Subsection (d) of section 5061 of
5 the Internal Revenue Code of 1986 (relating to time for
6 collecting tax on distilled spirits, wines, and beer) is
7 amended by adding at the end the following new para-
8 graph:

9 “(6) QUARTERLY PAYMENTS FROM SMALL TAX-
10 PAYERS.—

11 “(A) IN GENERAL.—In the case of a small
12 taxpayer, paragraphs (1), (2), and (3) shall
13 each be applied by substituting ‘calendar quar-
14 ter’ for ‘semimonthly period’ each place it ap-
15 pears therein.

16 “(B) SMALL TAXPAYER.—For purposes
17 this paragraph, the term ‘small taxpayer’ means
18 any person for any calendar year if—

19 “(i) such person reasonably expects
20 (as of the beginning of the calendar year)
21 \$50,000 or less to be due from such person
22 under this subsection during such calendar
23 year, and

24 “(ii) \$50,000 or less was due from
25 such person under this subsection during
26 the previous calendar year.

1 “(C) NO APPLICATION AFTER LIMIT EX-
2 CEEDED.—Subparagraph (A) shall not apply to
3 any small taxpayer for any portion of the cal-
4 endar year following the first date on which the
5 aggregate amount of tax due under this sub-
6 section from such person during such calendar
7 year (determined after application of subpara-
8 graph (A)) exceeds \$50,000.

9 “(D) COORDINATION WITH SPECIAL RULE
10 FOR SEPTEMBER.—Paragraph (4) shall not
11 apply to taxes for any period which is included
12 in a calendar quarter with respect to which this
13 paragraph applies.”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall take effect on December 31, 2005.

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