

113TH CONGRESS  
2D SESSION

# S. 2169

To amend the Internal Revenue Code of 1986 to reduce the rate of tax regarding the taxation of distilled spirits.

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IN THE SENATE OF THE UNITED STATES

MARCH 27, 2014

Mrs. GILLIBRAND introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to reduce the rate of tax regarding the taxation of distilled spirits.

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 “Distillery Excise Tax  
5 Reform Act of 2014”.

6 **SEC. 2. REDUCED RATE OF TAX ON CERTAIN DISTILLED**  
7 **SPIRITS.**

8 (a) IN GENERAL.—Section 5001 of the Internal Rev-  
9 enue Code of 1986 (relating to imposition, rate, and at-  
10 tachment of tax on distilled spirits) is amended by redesignig-

1 nating subsection (c) as subsection (d) and by inserting  
 2 after subsection (b) the following new subsection:

3       “(c) REDUCED RATE.—In the case of a distilled spir-  
 4 its producer, the otherwise applicable tax rate under sub-  
 5 section (a)(1) on the first 100,000 of proof gallons of dis-  
 6 tilled spirits produced by such producer during the cal-  
 7 endar year in the United States shall be \$2.70 per proof  
 8 gallon.”.

9       (b) CONFORMING AMENDMENT.—Section 7652(f)(2)  
 10 of the Internal Revenue Code of 1986 is amended by strik-  
 11 ing “section 5001(a)” and inserting “sections 5001(a)(1)  
 12 and 5001(c)(1)”.

13       (c) EFFECTIVE DATE.—The amendments made by  
 14 this section shall apply to distilled spirits produced in cal-  
 15 endar years beginning after December 31, 2014.

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