

104TH CONGRESS
2D SESSION

H. R. 3889

To amend the Internal Revenue Code of 1986 to reduce the taxes on wine to their pre-1991 rates.

IN THE HOUSE OF REPRESENTATIVES

JULY 24, 1996

Mr. RIGGS 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 taxes on wine to their pre-1991 rates.

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 1990 TAX INCREASES ON WINE.**

4 (a) IN GENERAL.—

5 (1) WINES CONTAINING NOT MORE THAN 14
6 PERCENT ALCOHOL.—Paragraph (1) of section
7 5041(b) of the Internal Revenue Code of 1986 (re-
8 lating to rates of tax on wines) is amended by strik-
9 ing “\$1.07” and inserting “17 cents”.

1 (2) WINES CONTAINING MORE THAN 14 (BUT
2 NOT MORE THAN 21) PERCENT ALCOHOL.—Para-
3 graph (2) of section 5041(b) of such Code is amend-
4 ed by striking “\$1.57” and inserting “67 cents”.

5 (3) WINES CONTAINING MORE THAN 21 (BUT
6 NOT MORE THAN 24) PERCENT ALCOHOL.—Para-
7 graph (3) of section 5041(b) of such Code is amend-
8 ed by striking “\$3.15” and inserting “\$2.25”.

9 (4) ARTIFICIALLY CARBONATED WINES.—Para-
10 graph (5) of section 5041(b) of such Code is amend-
11 ed by striking “\$3.30” and inserting “\$2.40”.

12 (b) REPEAL OF CREDIT FOR SMALL DOMESTIC PRO-
13 DUCERS.—Section 5041 of such Code is amended by strik-
14 ing subsection (c) and by redesignating subsections (d),
15 (e), and (f) as subsections (c), (d), and (e), respectively.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to wine produced or imported after
18 the date of the enactment of this Act.

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