

111TH CONGRESS
1ST SESSION

H. R. 836

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

FEBRUARY 3, 2009

Mr. POMEROY (for himself, Mr. LATHAM, Mr. SAM JOHNSON of Texas, Mr. KIND, Mr. CANTOR, Mr. TIBERI, Mr. DAVIS of Alabama, Mr. BOUSTANY, Mr. CROWLEY, Mr. HIGGINS, Mr. HELLER, and Mr. PASCRELL) 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Brewers Excise and
5 Economic Relief Act of 2009”.

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

7 (a) IN GENERAL.—Paragraph (1) of section 5051(a)
8 of the Internal Revenue Code of 1986 (relating to imposi-

1 tion and rate of tax on beer) is amended by striking “\$18”
2 and inserting “\$9”.

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

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

7 (a) IN GENERAL.—Subparagraph (A) of section
8 5051(a)(2) of the Internal Revenue Code of 1986 (relating
9 to a reduced rate of tax for certain domestic production)
10 is amended—

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

13 (2) by striking “\$7” in the text and inserting
14 “\$3.50”.

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

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