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(Original Signature of Member)

114TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to reform and reset the excise tax on beer, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. WOMACK introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to reform and reset the excise tax on beer, 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 “Fair Brewers Excise
5 and Economic Relief Act” or the “Fair BEER Act”.

6 **SEC. 2. RATE OF TAX ON BEER.**

7 (a) IN GENERAL.—Section 5051(a)(1) of the Internal
8 Revenue Code of 1986 is amended to read as follows:

1 “(1) IN GENERAL.—A tax is hereby imposed on
2 all beer brewed or produced, and removed for con-
3 sumption or sale, within the United States, or im-
4 ported into the United States during the calendar
5 year. Such tax shall be—

6 “(A) \$0 on so much of such beer as does
7 not exceed 7,143 barrels,

8 “(B) \$3.50 per barrel on so much of such
9 beer as exceeds 7,143 barrels but does not ex-
10 ceed 60,000 barrels,

11 “(C) \$16 per barrel on so much of such
12 beer as exceeds 60,000 barrels but does not ex-
13 ceed 2,000,000 barrels, and

14 “(D) \$18 per barrel on so much of such
15 beer as exceeds 2,000,000 barrels.

16 Such tax shall be imposed with respect to every bar-
17 rel containing not more than 31 gallons and at a
18 like rate for any other quantity or for fractional
19 parts of a barrel.”.

20 (b) CONFORMING AMENDMENT.—Section 5051(a) of
21 such Code is amended by striking paragraph (2) and re-
22 designating paragraph (3) as paragraph (2).

23 (c) EFFECTIVE DATE.—The amendments made by
24 this section shall take effect on January 1, 2016.