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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Fair Brewers Excise and Economic Relief Act” or the “Fair BEER Act”.

SEC. 2. RATE OF TAX ON BEER.

(a) IN GENERAL.—Section 5051(a)(1) of the Internal Revenue Code of 1986 is amended to read as follows:
“(1) IN GENERAL.—A tax is hereby imposed on all beer brewed or produced, and removed for consumption or sale, within the United States, or imported into the United States during the calendar year. Such tax shall be—

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

“(B) $3.50 per barrel on so much of such beer as exceeds 7,143 barrels but does not exceed 60,000 barrels,

“(C) $16 per barrel on so much of such beer as exceeds 60,000 barrels but does not exceed 2,000,000 barrels, and

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

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

(b) CONFORMING AMENDMENT.—Section 5051(a) of such Code is amended by striking paragraph (2) and redesignating paragraph (3) as paragraph (2).

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