

ERRATA

ERRATA FOR JCS-6-98

(November 24, 1998)

**GENERAL EXPLANATION OF TAX LEGISLATION
ENACTED IN 1998**

1. On page 128, in the second paragraph under the heading *Effective Date*, the parenthetical should be “(after January 22, 1999)” rather than “(after January 18, 1998)”.

2. On page 143, the sentence under the heading *Effective Date* should be replaced with the following: “The provision is generally effective on the date of enactment. The requirement that the Joint Committee on Taxation prepare a complexity analysis with respect to certain legislation is effective with respect to legislation considered on and after January 1, 1999.”

3. On page 211, the second sentence under *Explanation of Provision* for item 1 (Transfers of bulk imports of wine to wineries or beer to breweries) should read: “Under the provision, liability for tax payment shifts to the brewery or winery when bulk imports are transferred *without* payment of tax, just as those parties are liable for payment of tax on domestically produced beer and wine.”

4. On page 315 (Appendix Table), the total for fiscal year 1999 for H.R. 2676 should be “1,087” rather than “1.087”.