

111TH CONGRESS  
1ST SESSION

# S. 1058

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

MAY 14, 2009

Mr. UDALL of Colorado (for himself, Mr. BENNET, Mr. BOND, Mr. CHAMBLISS, Mr. CRAPO, Mr. TESTER, and Mr. VITTER) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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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