

103D CONGRESS
1ST SESSION

H. R. 2100

To amend the Internal Revenue Code of 1986 to permit the use of certain agricultural byproducts in wine production.

IN THE HOUSE OF REPRESENTATIVES

MAY 12, 1993

Mr. LEWIS of Georgia 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 permit the use of certain agricultural byproducts in wine production.

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. USE OF OTHER AGRICULTURAL BYPRODUCTS**

4 **IN WINE PRODUCTION.**

5 (a) IN GENERAL.—Subsection (a) of section 5373 of
6 the Internal Revenue Code of 1986 (relating to wine spir-
7 its) is amended—

8 (1) by redesignating paragraphs (2) and (3) as
9 paragraphs (3) and (4), respectively,

1 (2) by inserting after paragraph (1) the follow-
2 ing new paragraph:

3 “(2) as determined by the Secretary, other agri-
4 cultural products or their residues,” and

5 (3) by adding at the end thereof the following:

6 “Wine spirits derived from other than standard
7 wines may not be used to fortify a natural wine.”

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section shall take effect on the date of the enactment
10 of this Act.

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