104TH CONGRESS 2D SESSION

H. R. 3817

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level.

IN THE HOUSE OF REPRESENTATIVES

July 16, 1996

Mr. English of Pennsylvania (for himself, Mr. Christensen, and Mr. Ensign) 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 reduce the tax on beer to its pre-1991 level.

- 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. REPEAL OF 1990 TAX INCREASE ON BEER.
- 4 (a) In General.—Paragraph (1) of section 5051(a)
- 5 of the Internal Revenue Code of 1986 (relating to imposi-
- 6 tion and rate of tax on beer) is amended by striking "\$18"
- 7 and inserting "\$9".

- 1 (b) Effective Date.—The amendment made by
- 2 subsection (a) shall take effect on the date of the enact-

3 ment of this Act.

 \bigcirc