

105TH CONGRESS
2D SESSION

H. R. 4140

To amend the Internal Revenue Code of 1986 to repeal the special taxes on wholesale and retail dealers in liquor and beer, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 1998

Mr. RADANOVICH (for himself, Mr. EHRLICH, Mr. BOB SCHAFFER of Colorado, Mr. FORBES, Mr. CALVERT, Mr. MCCOLLUM, and Mr. RIGGS) 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 repeal the special taxes on wholesale and retail dealers in liquor and beer, 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. REPEAL OF SPECIAL TAX ON RETAIL DEALERS**
4 **IN LIQUOR AND BEER, AND ON RECTIFIERS,**
5 **BREWERS, AND MANUFACTURERS OF STILLS.**

6 (a) IN GENERAL.—Part II of subchapter A of chap-
7 ter 51 of the Internal Revenue Code of 1986 (relating to
8 occupational tax) is amended by striking the following
9 subparts:

1 (1) Subpart A (relating to rectifier).

2 (2) Subpart B (relating to brewer).

3 (3) Subpart C (relating to manufacturers of
4 stills).

5 (4) Subpart D (relating to wholesale dealers).

6 (5) Subpart E (relating to retail dealers).

7 (b) CLERICAL AND CONFORMING AMENDMENTS.—

8 (1) The table of subparts for part II of sub-
9 chapter A of chapter 51 of such Code is amended by
10 striking items relating to subparts A, B, C, D, and
11 E.

12 (2) Subchapter B of chapter 51 of such Code
13 is amended by striking section 5182 (relating to
14 cross references).

15 (3) The table of sections for subchapter B of
16 chapter 51 of such Code is amended by striking the
17 item relating to section 5182.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall take effect on the date of the enactment
20 of this Act.

21 **SEC. 2. PROHIBITION OF ASSESSMENT AND COLLECTION**
22 **OF OUTSTANDING TAXES.**

23 Notwithstanding any other provision of law—

24 (1) no assessment of any tax imposed by sub-
25 part A, B, C, D, or E of part II of subchapter A

1 of chapter 51 of the Internal Revenue Code of 1986
2 may be made after the date of the enactment of this
3 Act, and

4 (2) if such tax was assessed (but not collected)
5 on or before such date, such assessment shall be
6 abated.

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