

108TH CONGRESS
1ST SESSION

H. R. 2950

To amend the Internal Revenue Code of 1986 to reduce the rate of tax on distilled spirits to its pre-1985 level.

IN THE HOUSE OF REPRESENTATIVES

JULY 25, 2003

Mr. LEWIS of Kentucky (for himself, Mr. ROGERS of Kentucky, Mr. WHITFIELD, Mr. FLETCHER, Mr. LUCAS of Kentucky, Mr. HAYWORTH, Mr. COX, Mr. DAVIS of Tennessee, Mr. REHBERG, Mr. CUNNINGHAM, Mr. PAUL, Mr. ROYCE, Mr. SIMMONS, Mr. CRANE, Mr. POMEROY, Mr. HASTINGS of Washington, Mr. DOOLITTLE, Ms. ROS-LEHTINEN, Mr. CALVERT, Mr. JENKINS, Mr. TIBERI, Mr. TOWNS, Ms. DUNN, Mr. JOHN, Mr. STEARNS, Mr. STUPAK, Mr. CROWLEY, Mrs. JO ANN DAVIS of Virginia, Mr. REYNOLDS, Mr. CARDOZA, Mr. MCCRERY, Mr. BOSWELL, Mr. FOLEY, Mr. COBLE, and Mr. CAMP) 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 rate of tax on distilled spirits to its pre-1985 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. REDUCTION IN RATE OF TAX ON DISTILLED**
4 **SPIRITS TO PRE-1985 LEVELS.**

5 (a) IN GENERAL.—Paragraph (1) of section 5001(a)
6 of the Internal Revenue Code of 1986 (relating to imposi-

1 tion, rate, and attachment of tax) is amended by striking
2 “\$13.50” and inserting “\$10.50”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Subsection (a) of section 5010 of such Code
5 is amended by striking “\$13.50” each place it ap-
6 pears and inserting “\$10.50”.

7 (2) Subsection (f) of section 7652 of such Code
8 is hereby repealed.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall take effect on the first date that Director
11 of the Office of Management and Budget projects that—

12 (1) there is a Federal budget surplus (deter-
13 mined without regard to the income and expendi-
14 tures of the social security trust funds) for the fiscal
15 year that includes such date, and

16 (2) such surplus is not less than the aggregate
17 revenue reductions during such period resulting from
18 the amendments made by this Act.

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