

112TH CONGRESS
1ST SESSION

H. R. 1236

To amend the Internal Revenue Code of 1986 to provide a reduced rate of excise tax on beer produced domestically by certain small producers.

IN THE HOUSE OF REPRESENTATIVES

MARCH 29, 2011

Mr. GERLACH (for himself, Mr. NEAL, Mr. PAULSEN, Mr. BLUMENAUER, Mr. HUNTER, and Mr. DEFAZIO) 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 provide a reduced rate of excise tax on beer produced domestically by certain small producers.

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 “Small Brewer Rein-
5 vestment and Expanding Workforce Act” or as the “Small
6 BREW Act”.

1 such brewer at qualified breweries in the United
2 States.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Subparagraph (C) of section 5051(a)(2) of
5 such Code, as redesignated by this section, is
6 amended—

7 (A) by striking “2,000,000 barrel quan-
8 tity” and inserting “6,000,000 barrel quantity”,
9 and

10 (B) by striking “60,000 barrel quantity”
11 and inserting “60,000 and 1,940,000 barrel
12 quantities”.

13 (2) Subparagraph (D) of such section, as so re-
14 designated, is amended by striking “2,000,000 bar-
15 rels” and inserting “6,000,000 barrels”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to beer removed during calendar
18 years beginning after the date of the enactment of this
19 Act.

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