

112TH CONGRESS
2D SESSION

H. R. 4374

To amend the Internal Revenue Code of 1986 to extend the increased limitation on the cover over of the tax on distilled spirits to Puerto Rico and the Virgin Islands.

IN THE HOUSE OF REPRESENTATIVES

APRIL 17, 2012

Mrs. CHRISTENSEN (for herself and Mr. PIERLUISI) 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 extend the increased limitation on the cover over of the tax on distilled spirits to Puerto Rico and the Virgin Islands.

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. EXTENSION OF INCREASED LIMITATION ON**
4 **COVER OVER OF TAX ON DISTILLED SPIRITS**
5 **TO PUERTO RICO AND THE VIRGIN ISLANDS.**

6 (a) IN GENERAL.—Paragraph (1) of section 7652(f)
7 of the Internal Revenue Code of 1986 is amended by strik-
8 ing “January 1, 2012” and inserting “January 1, 2014”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to distilled spirits brought into the
3 United States after December 31, 2011.

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