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114TH CONGRESS
1ST SESSION

# H. R. 2117

To amend the Internal Revenue Code of 1986 to repeal the limitation on the amount of distilled spirits taxes covered over to the Virgin Islands and Puerto Rico.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 29, 2015

Ms. PLASKETT introduced the following bill; which was referred to the Committee on Ways and Means

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# A BILL

To amend the Internal Revenue Code of 1986 to repeal the limitation on the amount of distilled spirits taxes covered over to the Virgin Islands and Puerto Rico.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. REPEAL OF LIMITATION ON COVER OVER OF DISTILLED SPIRITS TAXES TO VIRGIN ISLANDS AND PUERTO RICO.**

(a) IN GENERAL.—Section 7652 of the Internal Revenue Code of 1986 is amended by striking subsection (f) and by redesignating subsections (g) and (h) as subsections (f) and (g), respectively.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to distilled spirits brought into the United States after December 31, 2015.

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