

116TH CONGRESS
2D SESSION

S. 3577

To amend the Internal Revenue Code of 1986 to provide a tax exemption for distilled spirits used for hand sanitizer.

IN THE SENATE OF THE UNITED STATES

MARCH 24, 2020

Mr. PETERS (for himself, Mr. BLUNT, and Mrs. BLACKBURN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax exemption for distilled spirits used for hand sanitizer.

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. EXEMPTION FROM EXCISE TAX FOR ALCOHOL**

4 **USED TO PRODUCE HAND SANITIZER.**

5 (a) IN GENERAL.—Section 5214(a) of the Internal
6 Revenue Code of 1986 is amended—

7 (1) in paragraph (13), by striking the period at
8 the end and inserting “; or”, and

9 (2) by adding at the end the following new
10 paragraph:

1 “(14) free of tax for use in hand sanitizer.”.

2 (b) **EFFECTIVE DATE.**—The amendments made by
3 this section shall apply to distilled spirits removed after
4 February 15, 2020.

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