

119TH CONGRESS
1ST SESSION

H. R. 1378

To amend the Internal Revenue Code of 1986 to extend the temporary increase in limitation on the cover over of distilled spirits taxes to Puerto Rico and the Virgin Islands.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2025

Mr. ESTES (for himself and Ms. PLASKETT) 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 temporary increase in limitation on the cover over of distilled spirits taxes 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 TEMPORARY INCREASE ON**
4 **COVER OVER OF DISTILLED SPIRITS TAXES**
5 **TO PUERTO RICO AND VIRGIN ISLANDS.**

6 (a) IN GENERAL.—Section 7652(f)(1) of the Internal
7 Revenue Code of 1986 is amended by striking “January
8 1, 2022” and inserting “January 1, 2032”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this subsection shall apply to distilled spirits brought into
3 the United States after December 31, 2021.

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