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104TH CONGRESS
2D SESSION

H. R. 3817

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level.

IN THE HOUSE OF REPRESENTATIVES

JULY 16, 1996

Mr. ENGLISH of Pennsylvania (for himself, Mr. CHRISTENSEN, and Mr. ENSIGN) 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 reduce the tax on beer to its pre-1991 level.

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

SECTION 1. REPEAL OF 1990 TAX INCREASE ON BEER.

(a) IN GENERAL.—Paragraph (1) of section 5051(a) of the Internal Revenue Code of 1986 (relating to imposition and rate of tax on beer) is amended by striking ''$18'' and inserting ''$9''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect on the date of the enactment of this Act.

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