

105TH CONGRESS
1ST SESSION

H. R. 158

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1997

Mr. ENGLISH of Pennsylvania (for himself, Mr. COX of California, Mr. MCCOLLUM, Mr. BARTLETT of Maryland, Mr. KING, Mr. MCINTOSH, and Mr. KNOLLENBERG) 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 reduce the tax on beer to its pre-1991 level.

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. REPEAL OF 1990 TAX INCREASE ON BEER.**

4 (a) IN GENERAL.—Paragraph (1) of section 5051(a)
5 of the Internal Revenue Code of 1986 (relating to imposi-
6 tion and rate of tax on beer) is amended by striking “\$18”
7 and inserting “\$9”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall take effect on the date of the enact-
3 ment of this Act.

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