

108TH CONGRESS  
1ST SESSION

# S. 1457

To amend the Internal Revenue Code of 1986 to reduce the rate of tax on distilled spirits to its pre-1985 level.

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## IN THE SENATE OF THE UNITED STATES

JULY 25 (legislative day, JULY 21), 2003

Mr. BUNNING (for himself and Mr. ALLEN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to reduce the rate of tax on distilled spirits to its pre-1985 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. REDUCTION IN RATE OF TAX ON DISTILLED**

4 **SPIRITS TO PRE-1985 LEVELS.**

5 (a) IN GENERAL.—Paragraph (1) of section 5001(a)  
6 of the Internal Revenue Code of 1986 (relating to imposi-  
7 tion, rate, and attachment of tax) is amended by striking  
8 “\$13.50” and inserting “\$10.50”.

9 (b) CONFORMING AMENDMENTS.—

1           (1) Subsection (a) of section 5010 of such Code  
2           is amended by striking “\$13.50” each place it ap-  
3           pears and inserting “\$10.50”.

4           (2) Subsection (f) of section 7652 of such Code  
5           is hereby repealed.

6           (c) EFFECTIVE DATE.—The amendments made by  
7           this section shall take effect on the date of the enactment  
8           of this Act.

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