

## S 2047

Domestic Spirits Tax Equity Act of 2002

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 21, 2002

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 21, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/2047>

### Sponsor

**Name:** Sen. Breaux, John B. [D-LA]

**Party:** Democratic • **State:** LA • **Chamber:** Senate

### Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bond, Christopher S. [R-MO]	R · MO		Mar 21, 2002
Sen. Frist, William H. [R-TN]	R · TN		Jun 18, 2002
Sen. Miller, Zell [D-GA]	D · GA		Jul 11, 2002
Sen. Bunning, Jim [R-KY]	R · KY		Jul 16, 2002
Sen. Dorgan, Byron L. [D-ND]	D · ND		Jul 19, 2002
Sen. Nelson, Ben [D-NE]	D · NE		Jul 19, 2002
Sen. Hagel, Chuck [R-NE]	R · NE		Jul 23, 2002
Sen. Cleland, Max [D-GA]	D · GA		Sep 12, 2002

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 21, 2002

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Mar 21, 2002)

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Domestic Spirits Tax Equity Act of 2002 - Amends the Internal Revenue Code to allow a distilled spirits wholesaler a distilled spirits wholesalers credit equal to the product of: (1) the number of cases of bottled distilled spirits which were bottled in the United States and which are purchased by such wholesaler during the taxable year directly from the distiller or importer of such spirits; and (2) the average tax-financing cost per case for the most recent calendar year ending before the beginning of such taxable year.

## Actions Timeline

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- **Mar 21, 2002:** Introduced in Senate
- **Mar 21, 2002:** Read twice and referred to the Committee on Finance.

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