

## S 3783

A bill to amend the Internal Revenue Code of 1986 and the Foreign Trade Zones Act to simplify the tax and eliminate the drawback fee on certain distilled spirits used in non-beverage products manufactured in a United States foreign trade zone for domestic use and export.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Aug 3, 2006

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Aug 3, 2006)

**Official Text:** <https://www.congress.gov/bill/109th-congress/senate-bill/3783>

### Sponsor

**Name:** Sen. Lautenberg, Frank R. [D-NJ]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Aug 3, 2006

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Aug 3, 2006)

Amends the Internal Revenue Code and the Foreign Trade Zones Act to permit the transfer of distilled spirits used in a foreign trade zone for the manufacture or production of nonbeverage products (i.e., medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume, which are unfit for beverage purposes) to an activated foreign trade zone without payment of applicable excise taxes. Authorizes the Secretary of the Treasury to: (1) require manufacturers and producers of such nonbeverage products to file an adequate bond and permit; and (2) examine records and compel testimony to enforce the provisions of this Act.

### Actions Timeline

- **Aug 3, 2006:** Introduced in Senate
- **Aug 3, 2006:** Read twice and referred to the Committee on Finance.