

## S 702

A bill to amend the Internal Revenue Code of 1986 to repeal the occupational taxes relating to distilled spirits, wine, and beer.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 5, 2005

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3206-3207)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3206-3207) (Apr 5, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/senate-bill/702>

### Sponsor

**Name:** Sen. Baucus, Max [D-MT]

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

### Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bunning, Jim [R-KY]	R · KY		Apr 5, 2005
Sen. Craig, Larry E. [R-ID]	R · ID		Apr 5, 2005
Sen. Johnson, Tim [D-SD]	D · SD		Apr 5, 2005
Sen. Talent, Jim [R-MO]	R · MO		Apr 5, 2005
Sen. Bayh, Evan [D-IN]	D · IN		Apr 6, 2005
Sen. Burns, Conrad R. [R-MT]	R · MT		Apr 11, 2005
Sen. Enzi, Michael B. [R-WY]	R · WY		Apr 15, 2005

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 5, 2005

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

## **Summary** (as of Apr 5, 2005)

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Amends the Internal Revenue Code to repeal specified occupational taxes relating to distilled spirits, wine, and beer. Revises recordkeeping requirements for wholesale and retail liquor dealers. Requires liquor dealers who are subject to recordkeeping requirements to register with the Secretary of the Treasury. Makes it unlawful for any liquor dealer to purchase distilled spirits for resale from any person other than a wholesale dealer in liquor subject to recordkeeping requirements.

## **Actions Timeline**

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- **Apr 5, 2005:** Introduced in Senate
- **Apr 5, 2005:** Sponsor introductory remarks on measure. (CR S3206)
- **Apr 5, 2005:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3206-3207)