

## HR 4873

To exempt the natural aging process in the determination of the production period for distilled spirits under section 263A of the Internal Revenue Code of 1986.

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 17, 2010

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 17, 2010)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/4873>

### Sponsor

**Name:** Rep. Chandler, Ben [D-KY-6]

**Party:** Democratic • **State:** KY • **Chamber:** House

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Davis, Geoff [R-KY-4]	R · KY		Mar 17, 2010
Rep. Guthrie, Brett [R-KY-2]	R · KY		Mar 17, 2010
Rep. Rogers, Harold [R-KY-5]	R · KY		Mar 17, 2010
Rep. Whitfield, Ed [R-KY-1]	R · KY		Mar 17, 2010
Rep. Yarmuth, John A. [D-KY-3]	D · KY		Mar 17, 2010

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 17, 2010

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Mar 17, 2010)

Amends the Internal Revenue Code to exclude from determination of the production period for distilled spirits any period allocated to the natural aging process for purposes of determining whether a taxpayer can expense, rather than capitalize, interest costs paid or incurred during the production period.

## **Actions Timeline**

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- **Mar 17, 2010:** Introduced in House
- **Mar 17, 2010:** Referred to the House Committee on Ways and Means.