

HR 5490

To amend the Internal Revenue Code of 1986 to allow a credit against excise taxes with respect to distilled spirits and wine for certain distilled spirits or wine produced from domestic agricultural waste or byproducts.

Congress: 111 (2009–2011, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 9, 2010

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

Latest Action: Referred to the House Committee on Ways and Means. (Jun 9, 2010)

Official Text: <https://www.congress.gov/bill/111th-congress/house-bill/5490>

Sponsor

Name: Rep. Brown-Waite, Ginny [R-FL-5]

Party: Republican • **State:** FL • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 9, 2010

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 9, 2010)

Amends the Internal Revenue Code to allow an excise tax credit for: (1) 10% of the distilled spirits tax rate multiplied by the number of proof gallons of rum produced in the United States (as defined in section 2208.40.00 of the Harmonized Tariff Schedule of the United States) using domestic agricultural waste or byproducts as the principal distilling source; and (2) the number of gallons of distilled spirits or wines which are produced in the United States using domestic citrus waste or byproducts as the principal distilling or fermenting source, multiplied by 10% of the excise tax on wines.

Actions Timeline

- **Jun 9, 2010:** Introduced in House
- **Jun 9, 2010:** Referred to the House Committee on Ways and Means.