

## HR 1986

Aged Distilled Spirits Competitiveness Act of 2011

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 25, 2011

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 25, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/1986>

### Sponsor

**Name:** Rep. Davis, Geoff [R-KY-4]

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

### Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Boustany, Charles W., Jr. [R-LA-7]	R · LA		May 25, 2011
Rep. Chandler, Ben [D-KY-6]	D · KY		May 25, 2011
Rep. Guthrie, Brett [R-KY-2]	R · KY		May 25, 2011
Rep. Rogers, Harold [R-KY-5]	R · KY		May 25, 2011
Rep. Scalise, Steve [R-LA-1]	R · LA		May 25, 2011
Rep. Whitfield, Ed [R-KY-1]	R · KY		May 25, 2011
Rep. Yarmuth, John A. [D-KY-3]	D · KY		May 25, 2011
Rep. Wittman, Robert J. [R-VA-1]	R · VA		Jun 21, 2011

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 25, 2011

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 25, 2011)

Aged Distilled Spirits Competitiveness Act of 2011 - 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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- **May 25, 2011:** Introduced in House
- **May 25, 2011:** Referred to the House Committee on Ways and Means.