

HR 2312

Aged Distilled Spirits Competitiveness Act

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 11, 2013

Current Status: Sponsor introductory remarks on measure. (CR H3638-3639)

Latest Action: Sponsor introductory remarks on measure. (CR H3638-3639) (Jun 14, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/2312>

Sponsor

Name: Rep. Barr, Andy [R-KY-6]

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

Cosponsors (6 total)

| Cosponsor | Party / State | Role | Date Joined |
|--------------------------------|---------------|------|--------------|
| Rep. Guthrie, Brett [R-KY-2] | R · KY | | Jun 11, 2013 |
| Rep. Massie, Thomas [R-KY-4] | R · KY | | Jun 11, 2013 |
| Rep. Rogers, Harold [R-KY-5] | R · KY | | Jun 11, 2013 |
| Rep. Whitfield, Ed [R-KY-1] | R · KY | | Jun 11, 2013 |
| Rep. Yarmuth, John A. [D-KY-3] | D · KY | | Jun 11, 2013 |
| Rep. Cohen, Steve [D-TN-9] | D · TN | | Nov 18, 2014 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House | Referred To | Jun 11, 2013 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|------------|--------------|--|
| 113 S 1457 | Related bill | Aug 1, 2013: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6229) |

Summary (as of Jun 11, 2013)

Aged Distilled Spirits Competitiveness Act - 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

- **Jun 14, 2013:** Sponsor introductory remarks on measure. (CR H3638-3639)
- **Jun 11, 2013:** Introduced in House
- **Jun 11, 2013:** Referred to the House Committee on Ways and Means.