

## S 1459

### Cider Investment and Development through Excise Tax Reduction (CIDER) Act

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 22, 2015

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (May 22, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/1459>

## Sponsor

**Name:** Sen. Schumer, Charles E. [D-NY]

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

## Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Collins, Susan M. [R-ME]	R · ME		May 22, 2015
Sen. Leahy, Patrick J. [D-VT]	D · VT		May 22, 2015
Sen. Manchin, Joe, III [D-WV]	D · WV		May 22, 2015
Sen. Merkley, Jeff [D-OR]	D · OR		May 22, 2015
Sen. Shaheen, Jeanne [D-NH]	D · NH		May 22, 2015

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 22, 2015

## Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

Bill	Relationship	Last Action
114 HR 2903	Related bill	Jul 8, 2015: Sponsor introductory remarks on measure. (CR H4875)
114 S 1562	Related bill	Jun 11, 2015: Read twice and referred to the Committee on Finance.
114 S 906	Related bill	Apr 14, 2015: Placed on Senate Legislative Calendar under General Orders. Calendar No. 40.
114 HR 600	Related bill	Jan 28, 2015: Referred to the House Committee on Ways and Means.

## **Cider Investment and Development through Excise Tax Reduction (CIDER) Act**

Amends the Internal Revenue to revise the definition of "hard cider," for purposes of the excise tax on distilled spirits, wines, and beer, to mean a wine: (1) containing not more than .64 gram of carbon dioxide per hundred milliliters of wine (subject to necessary tolerances); (2) which is derived primarily from apples, apple juice concentrate, pears, or pear juice concentrate, and water; (3) which contains no fruit product or fruit flavoring other than apple or pear; and (4) which contains at least one-half of 1% and less than 8.5% alcohol by volume.

### **Actions Timeline**

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- **May 22, 2015:** Introduced in Senate
- **May 22, 2015:** Read twice and referred to the Committee on Finance.