

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.