

## S 1562

Craft Beverage Modernization and Tax Reform Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 11, 2015

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 11, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/1562>

### Sponsor

---

**Name:** Sen. Wyden, Ron [D-OR]

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

**Cosponsors** (51 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Jul 7, 2015
Sen. Blunt, Roy [R-MO]	R · MO		Jul 7, 2015
Sen. Gardner, Cory [R-CO]	R · CO		Jul 7, 2015
Sen. Ayotte, Kelly [R-NH]	R · NH		Jul 8, 2015
Sen. Bennet, Michael F. [D-CO]	D · CO		Jul 8, 2015
Sen. Moran, Jerry [R-KS]	R · KS		Jul 8, 2015
Sen. Shaheen, Jeanne [D-NH]	D · NH		Jul 8, 2015
Sen. Capito, Shelley Moore [R-WV]	R · WV		Jul 30, 2015
Sen. Kirk, Mark Steven [R-IL]	R · IL		Jul 30, 2015
Sen. Vitter, David [R-LA]	R · LA		Jul 30, 2015
Sen. Hirono, Mazie K. [D-HI]	D · HI		Aug 5, 2015
Sen. Merkley, Jeff [D-OR]	D · OR		Aug 5, 2015
Sen. Peters, Gary C. [D-MI]	D · MI		Aug 5, 2015
Sen. Roberts, Pat [R-KS]	R · KS		Aug 5, 2015
Sen. Murkowski, Lisa [R-AK]	R · AK		Sep 8, 2015
Sen. Stabenow, Debbie [D-MI]	D · MI		Sep 9, 2015
Sen. Portman, Rob [R-OH]	R · OH		Sep 10, 2015
Sen. Tester, Jon [D-MT]	D · MT		Sep 22, 2015
Sen. Klobuchar, Amy [D-MN]	D · MN		Sep 25, 2015
Sen. Johnson, Ron [R-WI]	R · WI		Oct 5, 2015
Sen. Carper, Thomas R. [D-DE]	D · DE		Oct 8, 2015
Sen. Grassley, Chuck [R-IA]	R · IA		Oct 8, 2015
Sen. Leahy, Patrick J. [D-VT]	D · VT		Oct 19, 2015
Sen. Murphy, Christopher [D-CT]	D · CT		Oct 22, 2015
Sen. Murray, Patty [D-WA]	D · WA		Oct 22, 2015
Sen. Udall, Tom [D-NM]	D · NM		Nov 4, 2015
Sen. Booker, Cory A. [D-NJ]	D · NJ		Nov 10, 2015
Sen. Heinrich, Martin [D-NM]	D · NM		Nov 10, 2015
Sen. Burr, Richard [R-NC]	R · NC		Dec 3, 2015
Sen. Brown, Sherrod [D-OH]	D · OH		Dec 9, 2015
Sen. Cantwell, Maria [D-WA]	D · WA		Dec 10, 2015
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Dec 15, 2015
Sen. Daines, Steve [R-MT]	R · MT		Apr 7, 2016
Sen. Coons, Christopher A. [D-DE]	D · DE		Apr 11, 2016
Sen. Sullivan, Dan [R-AK]	R · AK		Apr 11, 2016
Sen. Cochran, Thad [R-MS]	R · MS		Apr 13, 2016
Sen. Toomey, Patrick [R-PA]	R · PA		Apr 20, 2016
Sen. Tillis, Thomas [R-NC]	R · NC		Apr 26, 2016
Sen. Hoeven, John [R-ND]	R · ND		May 9, 2016
Sen. Menendez, Robert [D-NJ]	D · NJ		May 9, 2016
Sen. Isakson, Johnny [R-GA]	R · GA		May 10, 2016

Cosponsor	Party / State	Role	Date Joined
Sen. Schumer, Charles E. [D-NY]	D · NY		May 10, 2016
Sen. Wicker, Roger F. [R-MS]	R · MS		May 23, 2016
Sen. Boozman, John [R-AR]	R · AR		Jun 6, 2016
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Jun 27, 2016
Sen. Graham, Lindsey [R-SC]	R · SC		Jul 6, 2016
Sen. Cassidy, Bill [R-LA]	R · LA		Jul 14, 2016
Sen. Cotton, Tom [R-AR]	R · AR		Sep 7, 2016
Sen. Ernst, Joni [R-IA]	R · IA		Sep 15, 2016
Sen. Heitkamp, Heidi [D-ND]	D · ND		Sep 22, 2016
Sen. Boxer, Barbara [D-CA]	D · CA		Sep 27, 2016

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 11, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 2903	Related bill	<b>Jul 8, 2015:</b> Sponsor introductory remarks on measure. (CR H4875)
114 S 1459	Related bill	<b>May 22, 2015:</b> Read twice and referred to the Committee on Finance.
114 S 1444	Related bill	<b>May 21, 2015:</b> Read twice and referred to the Committee on Finance.
114 HR 2238	Related bill	<b>May 5, 2015:</b> Referred to the House Committee on Ways and Means.
114 S 904	Related bill	<b>Apr 14, 2015:</b> Placed on Senate Legislative Calendar under General Orders. Calendar No. 38.
114 S 906	Related bill	<b>Apr 14, 2015:</b> Placed on Senate Legislative Calendar under General Orders. Calendar No. 40.

## **Craft Beverage Modernization and Tax Reform Act of 2015**

Amends the Internal Revenue Code to:

- allow taxpayers who are liable for not more than \$50,000 per year in excise taxes on distilled spirits, wine, or beer to file and pay such taxes quarterly without the requirement of posting a bond covering the operations and withdrawals of such distilled spirits, wines, or beer;
- allow such taxpayers who reasonably expect to have a tax liability of not more than \$1,000 per year and who were liable for not more than \$1,000 in taxes in the preceding calendar year to file and pay such taxes annually rather than quarterly;
- exclude the aging period from the production period for beer, wine, or distilled spirits for purposes of determining whether a taxpayer can expense, rather than capitalize, interest costs paid or incurred during the production period;
- reduce excise tax rates on beer, wine, and distilled spirits produced in the United States;
- permit the transfer of beer between bonded facilities without payment of tax;
- modify the definition of "hard cider" for excise tax purposes; and
- exempt home distillery establishments that produce distilled spirits solely for personal or family use from excise tax and bonding requirements.

Directs the Department of the Treasury to amend applicable Treasury regulations with respect to the use of wholesome products suitable for human consumption in the production of fermented beverages.

Amends the Balanced Budget and Emergency Deficit Control Act of 1985 to establish funding levels in FY2016-FY2021 for the enforcement and compliance activities of the Alcohol and Tobacco Tax and Trade Bureau.

### **Actions Timeline**

---

- **Jun 11, 2015:** Introduced in Senate
- **Jun 11, 2015:** Read twice and referred to the Committee on Finance.