

## HR 2903

Craft Beverage Modernization and Tax Reform Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 25, 2015

**Current Status:** Sponsor introductory remarks on measure. (CR H4875)

**Latest Action:** Sponsor introductory remarks on measure. (CR H4875) (Jul 8, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/2903>

### Sponsor

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**Name:** Rep. Paulsen, Erik [R-MN-3]

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

**Cosponsors** (250 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jun 25, 2015
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Jun 25, 2015
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Jun 25, 2015
Rep. Kind, Ron [D-WI-3]	D · WI		Jun 25, 2015
Rep. Neal, Richard E. [D-MA-1]	D · MA		Jun 25, 2015
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		Jun 25, 2015
Rep. Womack, Steve [R-AR-3]	R · AR		Jun 25, 2015
Rep. Kilmer, Derek [D-WA-6]	D · WA		Jul 7, 2015
Rep. Nolan, Richard M. [D-MN-8]	D · MN		Jul 8, 2015
Rep. Amodei, Mark E. [R-NV-2]	R · NV		Jul 9, 2015
Rep. Bost, Mike [R-IL-12]	R · IL		Jul 9, 2015
Rep. Collins, Doug [R-GA-9]	R · GA		Jul 9, 2015
Rep. Guinta, Frank C. [R-NH-1]	R · NH		Jul 9, 2015
Rep. Vargas, Juan [D-CA-51]	D · CA		Jul 9, 2015
Rep. Zinke, Ryan K. [R-MT-At Large]	R · MT		Jul 9, 2015
Rep. Calvert, Ken [R-CA-42]	R · CA		Jul 13, 2015
Rep. Costello, Ryan A. [R-PA-6]	R · PA		Jul 13, 2015
Rep. Dent, Charles W. [R-PA-15]	R · PA		Jul 13, 2015
Rep. Hurt, Robert [R-VA-5]	R · VA		Jul 13, 2015
Rep. Lawrence, Brenda L. [D-MI-14]	D · MI		Jul 13, 2015
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		Jul 13, 2015
Rep. Wagner, Ann [R-MO-2]	R · MO		Jul 13, 2015
Rep. Pearce, Stevan [R-NM-2]	R · NM		Jul 14, 2015
Rep. Tonko, Paul [D-NY-20]	D · NY		Jul 14, 2015
Rep. McHenry, Patrick T. [R-NC-10]	R · NC		Jul 15, 2015
Rep. Poliquin, Bruce [R-ME-2]	R · ME		Jul 15, 2015
Rep. Polis, Jared [D-CO-2]	D · CO		Jul 15, 2015
Rep. Smith, Jason [R-MO-8]	R · MO		Jul 15, 2015
Rep. Titus, Dina [D-NV-1]	D · NV		Jul 15, 2015
Rep. Ashford, Brad [D-NE-2]	D · NE		Jul 21, 2015
Rep. Coffman, Mike [R-CO-6]	R · CO		Jul 21, 2015
Rep. Hanna, Richard L. [R-NY-22]	R · NY		Jul 21, 2015
Rep. Lamborn, Doug [R-CO-5]	R · CO		Jul 21, 2015
Rep. Maloney, Sean Patrick [D-NY-18]	D · NY		Jul 21, 2015
Rep. Quigley, Mike [D-IL-5]	D · IL		Jul 21, 2015
Rep. Black, Diane [R-TN-6]	R · TN		Jul 22, 2015
Rep. Kline, John [R-MN-2]	R · MN		Jul 22, 2015
Rep. Lance, Leonard [R-NJ-7]	R · NJ		Jul 22, 2015
Rep. Tipton, Scott R. [R-CO-3]	R · CO		Jul 22, 2015
Rep. Grothman, Glenn [R-WI-6]	R · WI		Jul 23, 2015
Rep. Peters, Scott H. [D-CA-52]	D · CA		Jul 23, 2015

Cosponsor	Party / State	Role	Date Joined
Rep. Boustany, Charles W., Jr. [R-LA-3]	R · LA		Jul 27, 2015
Rep. Bustos, Cheri [D-IL-17]	D · IL		Jul 27, 2015
Rep. Chabot, Steve [R-OH-1]	R · OH		Jul 27, 2015
Rep. Huizenga, Bill [R-MI-2]	R · MI		Jul 27, 2015
Rep. Poe, Ted [R-TX-2]	R · TX		Jul 27, 2015
Rep. Takai, Mark [D-HI-1]	D · HI		Jul 27, 2015
Rep. Trott, David A. [R-MI-11]	R · MI		Jul 27, 2015
Rep. Walberg, Tim [R-MI-7]	R · MI		Jul 27, 2015
Rep. DeGette, Diana [D-CO-1]	D · CO		Jul 28, 2015
Rep. Joyce, David P. [R-OH-14]	R · OH		Jul 28, 2015
Rep. Larson, John B. [D-CT-1]	D · CT		Jul 28, 2015
Rep. Marino, Tom [R-PA-10]	R · PA		Jul 28, 2015
Rep. McDermott, Jim [D-WA-7]	D · WA		Jul 28, 2015
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Jul 28, 2015
Rep. Turner, Michael R. [R-OH-10]	R · OH		Jul 28, 2015
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jul 29, 2015
Rep. Aderholt, Robert B. [R-AL-4]	R · AL		Jul 29, 2015
Rep. Benishek, Dan [R-MI-1]	R · MI		Jul 29, 2015
Rep. Conaway, K. Michael [R-TX-11]	R · TX		Jul 29, 2015
Rep. Esty, Elizabeth H. [D-CT-5]	D · CT		Jul 29, 2015
Rep. Graves, Sam [R-MO-6]	R · MO		Jul 29, 2015
Rep. Hunter, Duncan D. [R-CA-50]	R · CA		Jul 29, 2015
Rep. LoBiondo, Frank A. [R-NJ-2]	R · NJ		Jul 29, 2015
Rep. Luetkemeyer, Blaine [R-MO-3]	R · MO		Jul 29, 2015
Rep. MacArthur, Thomas [R-NJ-3]	R · NJ		Jul 29, 2015
Rep. McKinley, David B. [R-WV-1]	R · WV		Jul 29, 2015
Rep. Pingree, Chellie [D-ME-1]	D · ME		Jul 29, 2015
Rep. Reed, Tom [R-NY-23]	R · NY		Jul 29, 2015
Rep. Reichert, David G. [R-WA-8]	R · WA		Jul 29, 2015
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Jul 31, 2015
Rep. Cartwright, Matt [D-PA-17]	D · PA		Jul 31, 2015
Rep. Ruppersberger, C. A. Dutch [D-MD-2]	D · MD		Aug 4, 2015
Rep. Aguilar, Pete [D-CA-31]	D · CA		Sep 10, 2015
Rep. Brooks, Mo [R-AL-5]	R · AL		Sep 10, 2015
Rep. Engel, Eliot L. [D-NY-16]	D · NY		Sep 10, 2015
Rep. Farenthold, Blake [R-TX-27]	R · TX		Sep 10, 2015
Rep. Kirkpatrick, Ann [D-AZ-1]	D · AZ		Sep 10, 2015
Rep. Roskam, Peter J. [R-IL-6]	R · IL		Sep 10, 2015
Rep. Walden, Greg [R-OR-2]	R · OR		Sep 10, 2015
Rep. Clark, Katherine M. [D-MA-5]	D · MA		Sep 11, 2015
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Sep 11, 2015
Rep. Yarmuth, John A. [D-KY-3]	D · KY		Sep 11, 2015

Cosponsor	Party / State	Role	Date Joined
Rep. Buck, Ken [R-CO-4]	R · CO		Sep 16, 2015
Rep. Long, Billy [R-MO-7]	R · MO		Sep 16, 2015
Rep. Lujan Grisham, Michelle [D-NM-1]	D · NM		Sep 16, 2015
Rep. Upton, Fred [R-MI-6]	R · MI		Sep 16, 2015
Rep. Barr, Andy [R-KY-6]	R · KY		Sep 17, 2015
Rep. Byrne, Bradley [R-AL-1]	R · AL		Sep 17, 2015
Rep. Schrader, Kurt [D-OR-5]	D · OR		Sep 18, 2015
Rep. Yoho, Ted S. [R-FL-3]	R · FL		Sep 24, 2015
Rep. Renacci, James B. [R-OH-16]	R · OH		Sep 25, 2015
Rep. Bilirakis, Gus M. [R-FL-12]	R · FL		Sep 28, 2015
Rep. King, Peter T. [R-NY-2]	R · NY		Sep 28, 2015
Rep. Meadows, Mark [R-NC-11]	R · NC		Sep 28, 2015
Rep. Young, David [R-IA-3]	R · IA		Sep 29, 2015
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Sep 30, 2015
Rep. Moolenaar, John R. [R-MI-4]	R · MI		Oct 6, 2015
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Oct 7, 2015
Rep. Ryan, Tim [D-OH-13]	D · OH		Oct 7, 2015
Rep. Lofgren, Zoe [D-CA-19]	D · CA		Oct 8, 2015
Rep. Marchant, Kenny [R-TX-24]	R · TX		Oct 8, 2015
Rep. Ross, Dennis A. [R-FL-15]	R · FL		Oct 8, 2015
Rep. Conyers, John, Jr. [D-MI-13]	D · MI		Oct 9, 2015
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Oct 9, 2015
Rep. Johnson, Sam [R-TX-3]	R · TX		Oct 9, 2015
Rep. Ros-Lehtinen, Ileana [R-FL-27]	R · FL		Oct 9, 2015
Rep. Beatty, Joyce [D-OH-3]	D · OH		Oct 20, 2015
Rep. Cicilline, David N. [D-RI-1]	D · RI		Oct 20, 2015
Rep. Simpson, Michael K. [R-ID-2]	R · ID		Oct 20, 2015
Rep. Collins, Chris [R-NY-27]	R · NY		Oct 21, 2015
Rep. Davis, Rodney [R-IL-13]	R · IL		Oct 22, 2015
Rep. Johnson, Bill [R-OH-6]	R · OH		Oct 23, 2015
Rep. Miller, Candice S. [R-MI-10]	R · MI		Oct 23, 2015
Rep. Cárdenas, Tony [D-CA-29]	D · CA		Oct 26, 2015
Rep. Crawford, Eric A. "Rick" [R-AR-1]	R · AR		Oct 26, 2015
Rep. Schweikert, David [R-AZ-6]	R · AZ		Oct 26, 2015
Rep. Kinzinger, Adam [R-IL-16]	R · IL		Oct 27, 2015
Rep. Davis, Danny K. [D-IL-7]	D · IL		Oct 28, 2015
Rep. Holding, George [R-NC-13]	R · NC		Oct 28, 2015
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Nov 2, 2015
Rep. Hurd, Will [R-TX-23]	R · TX		Nov 2, 2015
Rep. Young, Don [R-AK-At Large]	R · AK		Nov 2, 2015
Rep. Latta, Robert E. [R-OH-5]	R · OH		Nov 3, 2015
Rep. Murphy, Patrick [D-FL-18]	D · FL		Nov 3, 2015

Cosponsor	Party / State	Role	Date Joined
Rep. Hudson, Richard [R-NC-8]	R · NC		Nov 4, 2015
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Nov 16, 2015
Rep. Brady, Robert A. [D-PA-1]	D · PA		Nov 17, 2015
Rep. Welch, Peter [D-VT-At Large]	D · VT		Nov 17, 2015
Rep. Duffy, Sean P. [R-WI-7]	R · WI		Nov 18, 2015
Rep. Lummis, Cynthia M. [R-WY-At Large]	R · WY		Nov 18, 2015
Rep. Bishop, Mike [R-MI-8]	R · MI		Nov 19, 2015
Rep. Blum, Rod [R-IA-1]	R · IA		Nov 19, 2015
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Nov 19, 2015
Rep. Kuster, Ann M. [D-NH-2]	D · NH		Nov 30, 2015
Rep. Rice, Tom [R-SC-7]	R · SC		Nov 30, 2015
Rep. Dold, Robert J. [R-IL-10]	R · IL		Dec 1, 2015
Rep. Torres, Norma J. [D-CA-35]	D · CA		Dec 1, 2015
Rep. Clay, Wm. Lacy [D-MO-1]	D · MO		Dec 8, 2015
Rep. Dingell, Debbie [D-MI-12]	D · MI		Dec 8, 2015
Rep. Tsongas, Niki [D-MA-3]	D · MA		Dec 8, 2015
Rep. Fudge, Marcia L. [D-OH-11]	D · OH		Dec 9, 2015
Rep. Gibbs, Bob [R-OH-7]	R · OH		Dec 9, 2015
Rep. Hill, J. French [R-AR-2]	R · AR		Dec 9, 2015
Rep. Loebsack, David [D-IA-2]	D · IA		Dec 9, 2015
Rep. Fitzpatrick, Michael G. [R-PA-8]	R · PA		Dec 10, 2015
Rep. Lujan, Ben Ray [D-NM-3]	D · NM		Dec 10, 2015
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Dec 10, 2015
Rep. Palazzo, Steven M. [R-MS-4]	R · MS		Dec 11, 2015
Rep. Newhouse, Dan [R-WA-4]	R · WA		Dec 15, 2015
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Dec 15, 2015
Rep. Sinema, Kyrsten [D-AZ-9]	D · AZ		Dec 15, 2015
Rep. Roby, Martha [R-AL-2]	R · AL		Dec 17, 2015
Rep. Veasey, Marc A. [D-TX-33]	D · TX		Dec 17, 2015
Rep. Moore, Gwen [D-WI-4]	D · WI		Dec 18, 2015
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Dec 18, 2015
Rep. Cook, Paul [R-CA-8]	R · CA		Feb 23, 2016
Rep. Cuellar, Henry [D-TX-28]	D · TX		Feb 23, 2016
Rep. Farr, Sam [D-CA-20]	D · CA		Feb 23, 2016
Rep. Garrett, Scott [R-NJ-5]	R · NJ		Feb 23, 2016
Rep. Royce, Edward R. [R-CA-39]	R · CA		Feb 24, 2016
Rep. Adams, Alma S. [D-NC-12]	D · NC		Feb 25, 2016
Rep. Rangel, Charles B. [D-NY-13]	D · NY		Feb 29, 2016
Rep. Cohen, Steve [D-TN-9]	D · TN		Mar 14, 2016
Rep. Doyle, Michael F. [D-PA-14]	D · PA		Mar 14, 2016
Rep. Gosar, Paul A. [R-AZ-4]	R · AZ		Mar 14, 2016
Rep. Hinojosa, Ruben [D-TX-15]	D · TX		Mar 14, 2016

Cosponsor	Party / State	Role	Date Joined
Rep. Hardy, Crescent [R-NV-4]	R · NV		Mar 21, 2016
Rep. Wilson, Frederica S. [D-FL-24]	D · FL		Mar 21, 2016
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Mar 22, 2016
Rep. Beyer, Donald S., Jr. [D-VA-8]	D · VA		Mar 23, 2016
Rep. Stefanik, Elise M. [R-NY-21]	R · NY		Mar 23, 2016
Rep. Comstock, Barbara [R-VA-10]	R · VA		Apr 12, 2016
Rep. Curbelo, Carlos [R-FL-26]	R · FL		Apr 12, 2016
Rep. Higgins, Brian [D-NY-26]	D · NY		Apr 12, 2016
Rep. Jordan, Jim [R-OH-4]	R · OH		Apr 12, 2016
Rep. LaMalfa, Doug [R-CA-1]	R · CA		Apr 12, 2016
Rep. Zeldin, Lee M. [R-NY-1]	R · NY		Apr 12, 2016
Rep. Stivers, Steve [R-OH-15]	R · OH		Apr 13, 2016
Rep. Thompson, Mike [D-CA-5]	D · CA		Apr 13, 2016
Rep. Katko, John [R-NY-24]	R · NY		Apr 14, 2016
Rep. Perry, Scott [R-PA-4]	R · PA		Apr 14, 2016
Rep. Salmon, Matt [R-AZ-5]	R · AZ		Apr 14, 2016
Rep. Wittman, Robert J. [R-VA-1]	R · VA		Apr 14, 2016
Rep. Jolly, David W. [R-FL-13]	R · FL		Apr 15, 2016
Rep. Garamendi, John [D-CA-3]	D · CA		Apr 18, 2016
Rep. Huelskamp, Tim [R-KS-1]	R · KS		Apr 18, 2016
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Apr 18, 2016
Rep. Slaughter, Louise McIntosh [D-NY-25]	D · NY		Apr 18, 2016
Rep. Young, Todd [R-IN-9]	R · IN		Apr 19, 2016
Rep. Payne, Donald M., Jr. [D-NJ-10]	D · NJ		Apr 20, 2016
Rep. Frelinghuysen, Rodney P. [R-NJ-11]	R · NJ		Apr 26, 2016
Rep. McGovern, James P. [D-MA-2]	D · MA		Apr 26, 2016
Rep. Sires, Albio [D-NJ-8]	D · NJ		Apr 26, 2016
Rep. King, Steve [R-IA-4]	R · IA		Apr 27, 2016
Rep. Mulvaney, Mick [R-SC-5]	R · SC		Apr 27, 2016
Rep. Sanchez, Loretta [D-CA-46]	D · CA		Apr 27, 2016
Rep. Cramer, Kevin [R-ND-At Large]	R · ND		Apr 28, 2016
Rep. Harris, Andy [R-MD-1]	R · MD		Apr 28, 2016
Rep. Walorski, Jackie [R-IN-2]	R · IN		Apr 28, 2016
Rep. LaHood, Darin [R-IL-18]	R · IL		Apr 29, 2016
Rep. Perlmutter, Ed [D-CO-7]	D · CO		Apr 29, 2016
Rep. Brat, Dave [R-VA-7]	R · VA		May 10, 2016
Rep. Fattah, Chaka [D-PA-2]	D · PA		May 10, 2016
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		May 10, 2016
Rep. Hultgren, Randy [R-IL-14]	R · IL		May 10, 2016
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		May 10, 2016
Rep. Matsui, Doris O. [D-CA-6]	D · CA		May 10, 2016
Rep. Thompson, Glenn [R-PA-5]	R · PA		May 10, 2016

Cosponsor	Party / State	Role	Date Joined
Rep. Pompeo, Mike [R-KS-4]	R · KS		May 12, 2016
Rep. Heck, Joseph J. [R-NV-3]	R · NV		May 16, 2016
Rep. Knight, Stephen [R-CA-25]	R · CA		May 16, 2016
Rep. Pocan, Mark [D-WI-2]	D · WI		May 17, 2016
Rep. Cleaver, Emanuel [D-MO-5]	D · MO		May 23, 2016
Rep. Kelly, Robin L. [D-IL-2]	D · IL		May 23, 2016
Rep. Courtney, Joe [D-CT-2]	D · CT		May 24, 2016
Rep. Fleming, John [R-LA-4]	R · LA		May 24, 2016
Rep. Rouzer, David [R-NC-7]	R · NC		May 24, 2016
Rep. Ellmers, Renee L. [R-NC-2]	R · NC		May 25, 2016
Rep. McSally, Martha [R-AZ-2]	R · AZ		May 25, 2016
Rep. Shimkus, John [R-IL-15]	R · IL		May 25, 2016
Rep. Carter, Earl L. "Buddy" [R-GA-1]	R · GA		Jun 7, 2016
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Jun 7, 2016
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Jun 7, 2016
Rep. Kelly, Mike [R-PA-3]	R · PA		Jun 7, 2016
Rep. Pittenger, Robert [R-NC-9]	R · NC		Jun 7, 2016
Rep. Ribble, Reid J. [R-WI-8]	R · WI		Jun 7, 2016
Rep. Richmond, Cedric L. [D-LA-2]	D · LA		Jun 7, 2016
Rep. Sessions, Pete [R-TX-32]	R · TX		Jun 7, 2016
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Jun 7, 2016
Rep. Butterfield, G. K. [D-NC-1]	D · NC		Jun 8, 2016
Rep. Denham, Jeff [R-CA-10]	R · CA		Jun 8, 2016
Rep. Israel, Steve [D-NY-3]	D · NY		Jun 8, 2016
Rep. Brooks, Susan W. [R-IN-5]	R · IN		Jun 9, 2016
Rep. Duckworth, Tammy [D-IL-8]	D · IL		Jun 9, 2016
Rep. Swalwell, Eric [D-CA-15]	D · CA		Jun 9, 2016
Rep. Westmoreland, Lynn A. [R-GA-3]	R · GA		Jun 9, 2016
Rep. Mooney, Alexander X. [R-WV-2]	R · WV		Jun 10, 2016
Rep. Culberson, John Abney [R-TX-7]	R · TX		Jun 13, 2016
Rep. Mica, John L. [R-FL-7]	R · FL		Jun 13, 2016
Rep. Rothfus, Keith J. [R-PA-12]	R · PA		Jun 13, 2016
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	R · WI		Jun 13, 2016
Rep. Capps, Lois [D-CA-24]	D · CA		Jun 14, 2016
Rep. Costa, Jim [D-CA-16]	D · CA		Jun 14, 2016
Rep. Norcross, Donald [D-NJ-1]	D · NJ		Jun 14, 2016
Rep. Nunes, Devin [R-CA-22]	R · CA		Jun 14, 2016
Rep. Walz, Timothy J. [D-MN-1]	D · MN		Jun 14, 2016
Rep. Williams, Roger [R-TX-25]	R · TX		Jun 14, 2016
Rep. Barletta, Lou [R-PA-11]	R · PA		Jun 16, 2016
Rep. Guthrie, Brett [R-KY-2]	R · KY		Jun 16, 2016

## Committee Activity

Committee	Chamber	Activity	Date
Budget Committee	House	Referred To	Jun 25, 2015
Ways and Means Committee	House	Referred To	Jun 25, 2015

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
114 S 1562	Related bill	<b>Jun 11, 2015:</b> Read twice and referred to the Committee on Finance.
114 S 1459	Related bill	<b>May 22, 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.

## Summary (as of Jun 25, 2015)

### 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

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- **Jul 8, 2015:** Sponsor introductory remarks on measure. (CR H4875)
- **Jun 25, 2015:** Introduced in House
- **Jun 25, 2015:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.