

HR 4934

Wine Excise Tax Modernization Act of 2016

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 13, 2016

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Apr 13, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/4934>

Sponsor

Name: Rep. Thompson, Mike [D-CA-5]

Party: Democratic • **State:** CA • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Reichert, David G. [R-WA-8]	R · WA		Apr 13, 2016

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 13, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Wine Excise Tax Modernization Act of 2016

This bill amends the Internal Revenue Code to modify excise taxes and tax credits that apply to wine.

The bill expands the small wine producer tax credit to include anyone who produces wine in or imports wine into the United States. It also sets forth: (1) rates for the credit based on the amount of wine which is removed during the year for consumption or sale, and (2) adjustments to the credit for hard cider.

The bill increases: (1) the percentage of alcohol by volume limitation for taxation of a still wine, and (2) the carbonation limitation for taxation as still wine.

It reduces the excise tax rates on: (1) champagne and other sparkling wines, and (2) artificially carbonated wines.

Actions Timeline

- **Apr 13, 2016:** Introduced in House
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