

## S 904

### Craft Beverage Bond Simplification Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 14, 2015

**Current Status:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 38.

**Latest Action:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 38. (Apr 14, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/904>

### Sponsor

**Name:** Sen. Hatch, Orrin G. [R-UT]

**Party:** Republican • **State:** UT • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Reported Original Measure	Apr 14, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 2029	Related bill	<b>Dec 18, 2015:</b> Became Public Law No: 114-113.
114 HR 2903	Related bill	<b>Jul 8, 2015:</b> Sponsor introductory remarks on measure. (CR H4875)
114 S 1562	Related bill	<b>Jun 11, 2015:</b> Read twice and referred to the Committee on Finance.
114 HR 2238	Identical bill	<b>May 5, 2015:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Apr 14, 2015)

#### Craft Beverage Bond Simplification Act of 2015

This bill allows 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 to post a bond covering the operations and withdrawals of such distilled spirits, wines, or beer. The bill also allows such a taxpayer who reasonably expects to have a tax liability of not more than \$1,000 per year and who was liable for not more than \$1,000 in taxes in the preceding calendar year to file and pay such taxes annually rather than quarterly.

## Actions Timeline

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- **Apr 14, 2015:** Introduced in Senate
- **Apr 14, 2015:** Committee on Finance. Original measure reported to Senate by Senator Hatch. With written report No. 114-15.
- **Apr 14, 2015:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 38.