

S 906

Cider Investment and Development through Excise Tax Reduction (CIDER) Act

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. 40.

Latest Action: Placed on Senate Legislative Calendar under General Orders. Calendar No. 40. (Apr 14, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/906>

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 S 1562	Related bill	Jun 11, 2015: Read twice and referred to the Committee on Finance.
114 S 1459	Related bill	May 22, 2015: Read twice and referred to the Committee on Finance.
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.

Increases from 30% to 35% the rate of the continuous levy on payments to Medicare providers or suppliers for unpaid taxes.

Actions Timeline

- **Apr 14, 2015:** Introduced in Senate
- **Apr 14, 2015:** Committee on Finance. Original measure reported to Senate by Senator Hatch. With written report No. 114-17.
- **Apr 14, 2015:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 40.