

## 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	<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 600	Related bill	<b>Jan 28, 2015:</b> 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**

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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. 114-17.
- **Apr 14, 2015:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 40.