

S 236

Craft Beverage Modernization and Tax Reform Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 30, 2017

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jan 30, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/236>

Sponsor

Name: Sen. Wyden, Ron [D-OR]

Party: Democratic • **State:** OR • **Chamber:** Senate

Cosponsors (56 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Jan 30, 2017
Sen. Bennet, Michael F. [D-CO]	D · CO		Jan 30, 2017
Sen. Blunt, Roy [R-MO]	R · MO		Jan 30, 2017
Sen. Capito, Shelley Moore [R-WV]	R · WV		Jan 30, 2017
Sen. Carper, Thomas R. [D-DE]	D · DE		Jan 30, 2017
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Jan 30, 2017
Sen. Gardner, Cory [R-CO]	R · CO		Jan 30, 2017
Sen. Moran, Jerry [R-KS]	R · KS		Jan 30, 2017
Sen. Portman, Rob [R-OH]	R · OH		Jan 30, 2017
Sen. Roberts, Pat [R-KS]	R · KS		Jan 30, 2017
Sen. Stabenow, Debbie [D-MI]	D · MI		Jan 30, 2017
Sen. Johnson, Ron [R-WI]	R · WI		Feb 1, 2017
Sen. Klobuchar, Amy [D-MN]	D · MN		Feb 15, 2017
Sen. Menendez, Robert [D-NJ]	D · NJ		Feb 16, 2017
Sen. Tillis, Thomas [R-NC]	R · NC		Feb 16, 2017
Sen. Cantwell, Maria [D-WA]	D · WA		Feb 27, 2017
Sen. Feinstein, Dianne [D-CA]	D · CA		Feb 27, 2017
Sen. Shaheen, Jeanne [D-NH]	D · NH		Feb 28, 2017
Sen. Merkley, Jeff [D-OR]	D · OR		Mar 1, 2017
Sen. Peters, Gary C. [D-MI]	D · MI		Mar 2, 2017
Sen. Murray, Patty [D-WA]	D · WA		Mar 13, 2017
Sen. Wicker, Roger F. [R-MS]	R · MS		Mar 13, 2017
Sen. Ernst, Joni [R-IA]	R · IA		Mar 15, 2017
Sen. Leahy, Patrick J. [D-VT]	D · VT		Mar 15, 2017
Sen. Boozman, John [R-AR]	R · AR		Mar 21, 2017
Sen. Coons, Christopher A. [D-DE]	D · DE		Mar 21, 2017
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Mar 27, 2017
Sen. Murkowski, Lisa [R-AK]	R · AK		Mar 27, 2017
Sen. Booker, Cory A. [D-NJ]	D · NJ		Apr 5, 2017
Sen. Murphy, Christopher [D-CT]	D · CT		Apr 5, 2017
Sen. Hoeven, John [R-ND]	R · ND		Apr 6, 2017
Sen. King, Angus S., Jr. [I-ME]	I · ME		Apr 6, 2017
Sen. Duckworth, Tammy [D-IL]	D · IL		Apr 24, 2017
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Apr 24, 2017
Sen. Hirono, Mazie K. [D-HI]	D · HI		Apr 24, 2017
Sen. Kennedy, John [R-LA]	R · LA		Apr 24, 2017
Sen. Tester, Jon [D-MT]	D · MT		Apr 26, 2017
Sen. Barrasso, John [R-WY]	R · WY		Apr 27, 2017
Sen. Brown, Sherrod [D-OH]	D · OH		Apr 27, 2017
Sen. Cochran, Thad [R-MS]	R · MS		Apr 27, 2017
Sen. Isakson, Johnny [R-GA]	R · GA		Apr 27, 2017

Cosponsor	Party / State	Role	Date Joined
Sen. Udall, Tom [D-NM]	D · NM		Apr 27, 2017
Sen. Heinrich, Martin [D-NM]	D · NM		May 2, 2017
Sen. Sullivan, Dan [R-AK]	R · AK		May 3, 2017
Sen. Young, Todd [R-IN]	R · IN		Jun 15, 2017
Sen. Daines, Steve [R-MT]	R · MT		Aug 1, 2017
Sen. Heitkamp, Heidi [D-ND]	D · ND		Sep 11, 2017
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Sep 25, 2017
Sen. Strange, Luther [R-AL]	R · AL		Sep 25, 2017
Sen. Inhofe, James M. [R-OK]	R · OK		Oct 18, 2017
Sen. Harris, Kamala D. [D-CA]	D · CA		Oct 19, 2017
Sen. Graham, Lindsey [R-SC]	R · SC		Nov 2, 2017
Sen. Toomey, Patrick [R-PA]	R · PA		Nov 7, 2017
Sen. Heller, Dean [R-NV]	R · NV		Nov 13, 2017
Sen. Smith, Tina [D-MN]	D · MN		Mar 8, 2018
Sen. Schumer, Charles E. [D-NY]	D · NY		Jul 9, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 30, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 747	Identical bill	Jan 30, 2017: Referred to the House Committee on Ways and Means.

Craft Beverage Modernization and Tax Reform Act of 2017

This bill amends the Internal Revenue Code, with respect to the tax treatment of certain alcoholic beverages, to:

- 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 and distilled spirits;
- modify the small wine producer tax credit to increase the amount of the credit, expand the producers that are covered, and specify an adjustment for hard cider;
- modify the alcohol content limitations that apply to certain wines for tax purposes;
- specify definitions for "mead" and "low alcohol by volume wine;"
- modify requirements for records, statements, and returns for certain breweries; and
- permit the transfer of beer between bonded facilities without payment of tax.

The Department of the Treasury must amend applicable regulations with respect to the use of wholesome products suitable for human consumption in the production of fermented beverages.

Actions Timeline

- **Jan 30, 2017:** Introduced in Senate
- **Jan 30, 2017:** Read twice and referred to the Committee on Finance.

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