

## S 389

### KOMBUCHA

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 15, 2017

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 15, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/389>

### Sponsor

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

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

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Gardner, Cory [R-CO]	R · CO		Feb 15, 2017
Sen. Merkley, Jeff [D-OR]	D · OR		Mar 1, 2017
Sen. Bennet, Michael F. [D-CO]	D · CO		Mar 23, 2017
Sen. Tillis, Thomas [R-NC]	R · NC		May 7, 2018
Sen. Cantwell, Maria [D-WA]	D · WA		Jul 9, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 15, 2017

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 HCONRES 97	Related bill	<b>Dec 18, 2017:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on House Administration, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
115 HR 1089	Identical bill	<b>Feb 15, 2017:</b> Referred to the House Committee on Ways and Means.

## **Keeping Our Manufacturers from Being Unfairly taxed while Championing Health Act or KOMBUCHA**

This bill amends the Internal Revenue Code to exempt the production of kombucha for consumption or sale from excise taxes imposed on alcoholic beverages. Kombucha is a beverage that: (1) is fermented solely by a symbiotic culture of bacteria and yeast; (2) contains not more than 1.25% of alcohol by volume; (3) is sold or offered for sale as kombucha; and (4) is derived from sugar, malt or malt substitute, tea, or coffee, and not more than 20% other wholesome ingredients.

### **Actions Timeline**

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- **Feb 15, 2017:** Introduced in Senate
- **Feb 15, 2017:** Read twice and referred to the Committee on Finance.