

S 3101

A bill to amend the Internal Revenue Code of 1986 to repeal the limitation on the cover over of distilled spirits taxes to Puerto Rico and the Virgin Islands and to transfer a portion of such cover over to the Puerto Rico Conservation Trust Fund.

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 18, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (Dec 18, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/3101>

Sponsor

Name: Sen. Menendez, Robert [D-NJ]

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Crapo, Mike [R-ID]	R · ID		Dec 18, 2019
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Feb 4, 2020
Sen. Kaine, Tim [D-VA]	D · VA		Sep 9, 2020

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 18, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 5687	Related bill	Feb 11, 2020: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 416.
116 HR 1786	Identical bill	Mar 14, 2019: Referred to the House Committee on Ways and Means.
116 HR 409	Related bill	Jan 9, 2019: Referred to the House Committee on Ways and Means.

Summary (as of Dec 18, 2019)

This bill repeals the limitation on the amount of distilled spirits excise taxes covered over (paid) to the treasuries of the Virgin Islands and Puerto Rico. The bill also requires the Department of the Treasury to transfer a portion of the amount required to be covered over to Puerto Rico to the Puerto Rico Conservation Trust Fund.

Actions Timeline

- **Dec 18, 2019:** Introduced in Senate
- **Dec 18, 2019:** Read twice and referred to the Committee on Finance.