

## S 3618

A bill to amend the Internal Revenue Code of 1986 to exempt distilled spirits plants from denaturing requirements with respect to hand sanitizer produced to help combat COVID-19.

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 6, 2020

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

**Latest Action:** Read twice and referred to the Committee on Finance. (May 6, 2020)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/3618>

### Sponsor

**Name:** Sen. Paul, Rand [R-KY]

**Party:** Republican • **State:** KY • **Chamber:** Senate

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 6, 2020

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 6737	Identical bill	May 8, 2020: Referred to the House Committee on Ways and Means.

### Summary (as of May 6, 2020)

This bill modifies the excise tax on distilled spirits to exempt distilled spirits plants from requirements relating to the denaturing of such spirits with respect to hand sanitizers used to eliminate the coronavirus (i.e., the virus that causes COVID-19). *Denaturing* is the process of making distilled spirits unfit for consumption.

### Actions Timeline

- **May 6, 2020:** Introduced in Senate
- **May 6, 2020:** Read twice and referred to the Committee on Finance.