

## S 362

Craft Beverage Modernization and Tax Reform Act of 2019

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 6, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 6, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/362>

### Sponsor

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

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

**Cosponsors** (76 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Feb 6, 2019
Sen. Bennet, Michael F. [D-CO]	D · CO		Feb 6, 2019
Sen. Blunt, Roy [R-MO]	R · MO		Feb 6, 2019
Sen. Capito, Shelley Moore [R-WV]	R · WV		Feb 6, 2019
Sen. Carper, Thomas R. [D-DE]	D · DE		Feb 6, 2019
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Feb 6, 2019
Sen. Gardner, Cory [R-CO]	R · CO		Feb 6, 2019
Sen. Moran, Jerry [R-KS]	R · KS		Feb 6, 2019
Sen. Portman, Rob [R-OH]	R · OH		Feb 6, 2019
Sen. Roberts, Pat [R-KS]	R · KS		Feb 6, 2019
Sen. Stabenow, Debbie [D-MI]	D · MI		Feb 6, 2019
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Feb 7, 2019
Sen. Sullivan, Dan [R-AK]	R · AK		Feb 12, 2019
Sen. Tester, Jon [D-MT]	D · MT		Feb 13, 2019
Sen. Ernst, Joni [R-IA]	R · IA		Feb 14, 2019
Sen. Merkley, Jeff [D-OR]	D · OR		Feb 14, 2019
Sen. Cantwell, Maria [D-WA]	D · WA		Feb 25, 2019
Sen. Durbin, Richard J. [D-IL]	D · IL		Feb 25, 2019
Sen. Klobuchar, Amy [D-MN]	D · MN		Feb 25, 2019
Sen. Murray, Patty [D-WA]	D · WA		Feb 25, 2019
Sen. Barrasso, John [R-WY]	R · WY		Feb 26, 2019
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Feb 26, 2019
Sen. Isakson, Johnny [R-GA]	R · GA		Feb 26, 2019
Sen. Peters, Gary C. [D-MI]	D · MI		Feb 26, 2019
Sen. Sinema, Kyrsten [D-AZ]	D · AZ		Feb 26, 2019
Sen. Hawley, Josh [R-MO]	R · MO		Feb 28, 2019
Sen. Shaheen, Jeanne [D-NH]	D · NH		Feb 28, 2019
Sen. Boozman, John [R-AR]	R · AR		Mar 5, 2019
Sen. Daines, Steve [R-MT]	R · MT		Mar 5, 2019
Sen. Heinrich, Martin [D-NM]	D · NM		Mar 5, 2019
Sen. Johnson, Ron [R-WI]	R · WI		Mar 5, 2019
Sen. Leahy, Patrick J. [D-VT]	D · VT		Mar 5, 2019
Sen. Tillis, Thomas [R-NC]	R · NC		Mar 5, 2019
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Mar 7, 2019
Sen. Harris, Kamala D. [D-CA]	D · CA		Mar 7, 2019
Sen. Booker, Cory A. [D-NJ]	D · NJ		Mar 13, 2019
Sen. McSally, Martha [R-AZ]	R · AZ		Mar 13, 2019
Sen. Udall, Tom [D-NM]	D · NM		Mar 13, 2019
Sen. Duckworth, Tammy [D-IL]	D · IL		Mar 26, 2019
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 26, 2019
Sen. Menendez, Robert [D-NJ]	D · NJ		Mar 26, 2019

Cosponsor	Party / State	Role	Date Joined
Sen. Murkowski, Lisa [R-AK]	R · AK		Mar 26, 2019
Sen. Wicker, Roger F. [R-MS]	R · MS		Apr 1, 2019
Sen. Coons, Christopher A. [D-DE]	D · DE		Apr 3, 2019
Sen. Blackburn, Marsha [R-TN]	R · TN		Apr 10, 2019
Sen. Feinstein, Dianne [D-CA]	D · CA		Apr 10, 2019
Sen. Cassidy, Bill [R-LA]	R · LA		Apr 29, 2019
Sen. Kennedy, John [R-LA]	R · LA		May 2, 2019
Sen. Young, Todd [R-IN]	R · IN		May 7, 2019
Sen. Blumenthal, Richard [D-CT]	D · CT		May 13, 2019
Sen. Hirono, Mazie K. [D-HI]	D · HI		May 13, 2019
Sen. Collins, Susan M. [R-ME]	R · ME		May 15, 2019
Sen. Braun, Mike [R-IN]	R · IN		May 20, 2019
Sen. Brown, Sherrod [D-OH]	D · OH		May 20, 2019
Sen. Hoeven, John [R-ND]	R · ND		May 20, 2019
Sen. Risch, James E. [R-ID]	R · ID		May 20, 2019
Sen. Hyde-Smith, Cindy [R-MS]	R · MS		May 23, 2019
Sen. Jones, Doug [D-AL]	D · AL		May 23, 2019
Sen. Murphy, Christopher [D-CT]	D · CT		May 23, 2019
Sen. Rounds, Mike [R-SD]	R · SD		May 23, 2019
Sen. Cramer, Kevin [R-ND]	R · ND		Jun 3, 2019
Sen. Rosen, Jacky [D-NV]	D · NV		Jun 3, 2019
Sen. Fischer, Deb [R-NE]	R · NE		Jun 5, 2019
Sen. Graham, Lindsey [R-SC]	R · SC		Jun 5, 2019
Sen. Inhofe, James M. [R-OK]	R · OK		Jul 10, 2019
Sen. Scott, Rick [R-FL]	R · FL		Jul 18, 2019
Sen. Schumer, Charles E. [D-NY]	D · NY		Jul 30, 2019
Sen. Smith, Tina [D-MN]	D · MN		Aug 1, 2019
Sen. Toomey, Patrick [R-PA]	R · PA		Sep 10, 2019
Sen. Paul, Rand [R-KY]	R · KY		Sep 17, 2019
Sen. Rubio, Marco [R-FL]	R · FL		Oct 22, 2019
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Oct 24, 2019
Sen. Van Hollen, Chris [D-MD]	D · MD		Oct 30, 2019
Sen. Loeffler, Kelly [R-GA]	R · GA		Jul 21, 2020
Sen. Cotton, Tom [R-AR]	R · AR		Oct 20, 2020
Sen. Scott, Tim [R-SC]	R · SC		Nov 18, 2020

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 6, 2019

## Subjects & Policy Tags

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### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 1175	Identical bill	Feb 13, 2019: Referred to the House Committee on Ways and Means.

### Summary (as of Feb 6, 2019)

#### Craft Beverage Modernization and Tax Reform Act of 2019

This bill modifies 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;
- permit the transfer of beer between bonded facilities without payment of tax;
- increase the amount of the small wine producer tax credit and expand the categories of producers covered by such credit;
- allow an adjustment to the producer credit for hard cider; and
- modify the alcohol content limitations that apply to certain wines for tax purposes.

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.

The bill also increases funding for the Alcohol and Tobacco Tax and Trade Bureau.

### Actions Timeline

- Feb 6, 2019: Introduced in Senate
- Feb 6, 2019: Read twice and referred to the Committee on Finance.