

118TH CONGRESS  
1ST SESSION

# H. R. 1028

To amend the Internal Revenue Code of 1986 to repeal the limitation on the cover over of distilled spirits taxes to the Virgin Islands and Puerto Rico.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2023

Ms. PLASKETT (for herself and Mrs. GONZÁLEZ-COLÓN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the limitation on the cover over of distilled spirits taxes to the Virgin Islands and Puerto Rico.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REPEAL OF LIMITATION ON COVER OVER OF**  
4 **DISTILLED SPIRITS TAXES.**

5 (a) IN GENERAL.—Section 7652 of the Internal Rev-  
6 enue Code of 1986 is amended by striking subsection (f)  
7 and by redesignating subsections (g), (h), and (i) as sub-  
8 sections (f), (g), and (h), respectively.

1 (b) CONFORMING AMENDMENT.—Section 7652(f)(1)  
2 of such Code, as redesignated by subsection (a), is amend-  
3 ed—

4 (1) by striking subparagraph (B), and

5 (2) by striking “as if—” and all that follows  
6 through “the use and tax” and inserting “as if the  
7 use and tax”.

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to distilled spirits brought into the  
10 United States after December 31, 2021.

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