

114TH CONGRESS
2D SESSION

H. R. 6000

To amend the Internal Revenue Code of 1986 to modify rules relating to the taxation of mead and other agricultural wine, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 13, 2016

Mr. SANFORD introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to modify rules relating to the taxation of mead and other agricultural wine, and for other purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “Mead Equality And
5 Definition Act of 2016” or the “MEAD Act”.

6 **SEC. 2. REPEAL OF LIMITATIONS RELATING TO USE OF**
7 **SPIRITS, FRUITS, HERBS, ETC.**

8 (a) IN GENERAL.—Section 5387 of the Internal Rev-
9 enue Code of 1986 is amended by striking subsection (b)
10 and by redesignating subsection (c) as subsection (b).

1 (b) REGULATIONS.—Not later than 1 year after the
2 date of the enactment of this Act, the Secretary of the
3 Treasury shall modify subpart I of part 24 of subchapter
4 A of chapter 1 of title 27, Code of Federal Regulations
5 as follows:

6 (1) Allow the use of spirits in the production of
7 agricultural wine in a manner similar to the use of
8 spirits in the production of natural wine.

9 (2) Eliminate any limitation on the quantity of
10 hops used in the production of mead.

11 (3) Allow, in the production of mead, the addi-
12 tion of wholesome fruits (including fruit juices, fruit
13 puree, fruit extract, or fruit concentrate), vegetables,
14 spices, and other ingredients suitable for human
15 food consumption that are generally recognized as
16 safe for use in an alcoholic beverage, but only to the
17 extent the addition thereof contributes to less than
18 50 percent of the total Brix of the mead.

19 (4) Allow, in the production mead, the density
20 of the honey and water mixture to be below 13 de-
21 grees Brix in the case of an addition described in
22 paragraph (3), but only to the extent the resulting
23 mixture is not less than 13 degrees Brix.

1 **SEC. 4. RATE OF TAXATION FOR MEAD.**

2 (a) IN GENERAL.—Section 5041(b) of the Internal
3 Revenue Code of 1986 is amended by striking “and” at
4 the end of paragraph (5), by striking the period at the
5 end of paragraph (6) and inserting “; and”, and by adding
6 at the end the following new paragraph:

7 “(7) On meads containing not more than 0.64
8 grams of carbon dioxide per hundred millimeters of
9 mead, at 22.6 cents per gallon (except that the Sec-
10 retary may by regulations prescribe such tolerances
11 to this limitation as may be reasonably necessary in
12 good commercial practice).”.

13 (b) CREDIT FOR SMALL PRODUCERS.—Section
14 5041(c) of such Code is amended by inserting “or (b)(7)”
15 after “(b)(6)”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to mead removed during calendar
18 years beginning after December 31, 2016.

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