

114TH CONGRESS
1ST SESSION

S. 1459

To amend the Internal Revenue Code of 1986 to modify the types of wines taxed as hard cider.

IN THE SENATE OF THE UNITED STATES

MAY 22, 2015

Mr. SCHUMER (for himself, Ms. COLLINS, Mr. LEAHY, Mr. MERKLEY, Mrs. SHAHEEN, and Mr. MANCHIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify the types of wines taxed as hard cider.

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 “Cider Investment and
5 Development through Excise Tax Reduction (CIDER)
6 Act”.

7 **SEC. 2. MODIFICATION OF DEFINITION OF HARD CIDER.**

8 (a) IN GENERAL.—Section 5041 of the Internal Rev-
9 enue Code of 1986 is amended by adding at the end the
10 following new subsection:

1 “(g) HARD CIDER.—For purposes of subsection
2 (b)(6), the term ‘hard cider’ means a wine—

3 “(1) containing not more than 0.64 gram of
4 carbon dioxide per hundred milliliters of wine, except
5 that the Secretary may by regulations prescribe such
6 tolerances to this limitation as may be reasonably
7 necessary in good commercial practice,

8 “(2) which is derived primarily from—

9 “(A) apples, apple juice concentrate, pears,
10 or pear juice concentrate, and

11 “(B) water,

12 “(3) which contains no fruit product or fruit
13 flavoring other than apple or pear, and

14 “(4) which contains at least one-half of 1 per-
15 cent and less than 8.5 percent alcohol by volume.”.

16 (b) CONFORMING AMENDMENT.—Paragraph (6) of
17 section 5041(b) of such Code is amended by striking
18 “which is a still wine” and all that follows through “alco-
19 hol by volume”.

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to articles removed during calendar
22 years beginning after December 31, 2015.

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