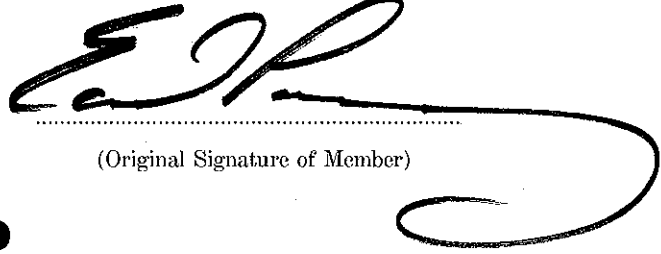


110H1610



(Original Signature of Member)

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

Mr. POMEROY (for himself and Mr. LATHAM) introduced the following bill; which was referred to the Committee on \_\_\_\_\_

---

# A BILL

To amend the Internal Revenue Code of 1986 to reduce the tax on beer to its pre-1991 level, 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 "Brewers Excise and  
5 Economic Relief Act of 2009".

6 **SEC. 2. REPEAL OF 1990 TAX INCREASE ON BEER.**

7 (a) IN GENERAL.—Paragraph (1) of section 5051(a)  
8 of the Internal Revenue Code of 1986 (relating to imposi-

1 tion and rate of tax on beer) is amended by striking “\$18”  
2 and inserting “\$9”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall take effect on the date of the enact-  
5 ment of this Act.

6 **SEC. 3. TAX RELIEF FOR SMALL BREWERIES.**

7 (a) IN GENERAL.—Subparagraph (A) of section  
8 5051(a)(2) of the Internal Revenue Code of 1986 (relating  
9 to a reduced rate of tax for certain domestic production)  
10 is amended—

11 (1) by striking “\$7” in the heading and insert-  
12 ing “\$3.50”, and

13 (2) by striking “\$7” in the text and inserting  
14 “\$3.50”.

15 (b) EFFECTIVE DATE.—The amendment made by  
16 subsection (a) shall take effect on the date of the enact-  
17 ment of this Act.

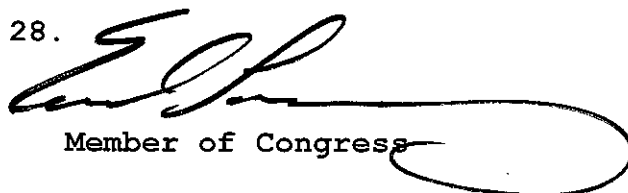
U.S. HOUSE OF REPRESENTATIVES

111th Congress  
1st Session

February 3, 2009

Pursuant to Clause 4 of rule XXII of the rules of the House of Representatives, the following sponsors are hereby added to

H.R. _____	H. Con. Res.
H. Res. _____	H.J. Res.
1. Rep. Tom Latham	15.
2. Rep. Sam Johnson	16.
3. Rep. Ron Kind	17.
4. Rep. Eric Cantor	18.
5. Rep. Pat Tiberi	19.
6. Rep. Artur Davis	20.
7. Rep. Charles Boustany	21.
8. Rep. Joe Crowley	22.
9. Rep. Brian Higgins	23.
10. Rep. Dean Heller	24.
11. Rep. Bill Pascrell	25.
12.	26.
13.	27.
14.	28.

  
Member of Congress