



1           (2) by striking subparagraph (A) and inserting  
2 the following new subparagraphs:

3           “(A) IN GENERAL.—In the case of a brew-  
4 er who produces not more than 6,000,000 bar-  
5 rels of beer during the calendar year, the per  
6 barrel rate of tax imposed by this section shall  
7 be—

8                   “(i) \$3.50 on the first 60,000 quali-  
9 fied barrels of production, and

10                   “(ii) \$16 on the first 1,940,000 quali-  
11 fied barrels of production to which clause  
12 (i) does not apply.

13           “(B) QUALIFIED BARRELS OF PRODUC-  
14 TION.—For purposes of this paragraph, the  
15 term ‘qualified barrels of production’ means,  
16 with respect to any brewer for any calendar  
17 year, the number of barrels of beer which are  
18 removed in such year for consumption or sale  
19 and which have been brewed or produced by  
20 such brewer at qualified breweries in the United  
21 States.”.

22 (b) CONFORMING AMENDMENTS.—

23           (1) Subparagraph (C) of section 5051(a)(2) of  
24 such Code, as redesignated by this section, is  
25 amended—

1 (A) by striking “2,000,000 barrel quan-  
2 tity” and inserting “6,000,000 barrel quantity”,  
3 and

4 (B) by striking “60,000 barrel quantity”  
5 and inserting “60,000 and 1,940,000 barrel  
6 quantities”.

7 (2) Subparagraph (D) of such section, as so re-  
8 designated, is amended by striking “2,000,000 bar-  
9 rels” and inserting “6,000,000 barrels”.

10 (c) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to beer removed during calendar  
12 years beginning after the date of the enactment of this  
13 Act.

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