

113TH CONGRESS
1ST SESSION

S. 1531

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

SEPTEMBER 19, 2013

Mr. SCHUMER (for himself and Mr. LEAHY) 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 (b),
2 the term ‘hard cider’ means a wine—

3 “(1) the carbonation level of which does not ex-
4 ceed 6.4 grams per liter,

5 “(2) which is derived primarily from—

6 “(A) apples, apple juice concentrate, pears,
7 or pear juice concentrate, and

8 “(B) water,

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

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

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

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