

116TH CONGRESS  
2D SESSION

# S. 3618

To amend the Internal Revenue Code of 1986 to exempt distilled spirits plants from denaturing requirements with respect to hand sanitizer produced to help combat COVID-19.

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IN THE SENATE OF THE UNITED STATES

MAY 6, 2020

Mr. PAUL introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to exempt distilled spirits plants from denaturing requirements with respect to hand sanitizer produced to help combat COVID-19.

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. EXEMPTION FROM DENATURING REQUIRE-**  
4                               **MENTS FOR PRODUCTION OF HAND SANI-**  
5                               **TIZER TO HELP ELIMINATE COVID-19.**

6       (a) IN GENERAL.—Paragraph (14) of section  
7       5214(a) of the Internal Revenue Code of 1986, as added  
8       by section 2308 of the CARES Act (Public Law 116-136),

1 is amended by inserting “(without regard to any require-  
2 ment or obligation contained in such guidance relating to  
3 denaturing of such spirits)” after “Food and Drug Admin-  
4 istration”.

5 (b) EFFECTIVE DATE.—The amendment made by  
6 this section shall apply as if included in section 2308 of  
7 division A of the CARES Act.

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