

84TH CONGRESS
1ST SESSION

H. R. 4123

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 16, 1955

Mr. FOGARTY introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To provide for the refund of the Federal excise tax on distilled spirits lost or damaged by the hurricanes of 1954.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 *That—*
4 (a) **AUTHORIZATION.**—The Secretary of the Treasury
5 is authorized and directed to make refund or allow credit
6 in the case of a distiller or rectifier, in the amount of the
7 internal-revenue tax and customs duties paid on spirits
8 previously withdrawn, and lost or rendered unmarketable
9 or condemned by a duly authorized health official by reason
10 of the hurricanes of 1954 while such spirits were in the

1 possession of (1) the person originally paying such tax
2 or such tax and duty on such spirits, (2) a rectifier for
3 rectification or for bottling, or which have been used in the
4 process of rectification, under Government supervision as
5 provided by law and regulations, or (3) a wholesale or
6 retail liquor dealer, all hereafter referred to as the possessor
7 or possessors. The refunds and credits authorized by this
8 section may be made to (1) any of the possessors, except
9 a retail liquor dealer, or (2) to any distiller, rectifier, im-
10 porter, or wholesale liquor dealer who replaced for the
11 possessor the full equivalent of the distilled spirits so lost
12 or rendered unmarketable or condemned, without compen-
13 sation, remuneration, payment, or credit of any kind in
14 respect of the tax, or tax and duty on such spirits. A claim
15 for the amount of such tax, or such tax and duty, shall be
16 filed with the Secretary of the Treasury within ninety days
17 from the date of enactment of this Act. The claimant shall
18 furnish proof to the Secretary's satisfaction that (1) the
19 internal revenue tax on such spirits, or the tax and duty
20 if imported, was fully paid, (2) such spirits were lost, or
21 rendered unmarketable or condemned by a duly authorized
22 health official, (3) claimant was not indemnified by any
23 valid claim of insurance or otherwise against loss of the
24 tax, or tax and duty, paid on the spirits, and (4) in those
25 cases where applicable, that the claimant has had replaced

1 for the possessor the full equivalent of the spirits so lost or
2 rendered unmarketable or condemned by a duly authorized
3 health official of the Federal Government or any State
4 government, without compensation, remuneration, payment,
5 or credit of any kind in respect of the tax, or tax and duty,
6 on such spirits.

7 (b) DESTRUCTION OF SPIRITS.—When the Secretary,
8 pursuant to this section, makes refund, or allows credit, in
9 the amount of the tax, or tax and duty, on spirits rendered
10 unmarketable or condemned by a duly authorized health
11 official, such spirits shall be destroyed under the supervision
12 of the Secretary or his delegate, unless such spirits have pre-
13 viously been destroyed under the supervision or observation
14 of the Secretary, or his delegate.

15 (c) CREDIT.—Where credit is allowed to a distiller or
16 rectifier for the internal revenue tax previously paid as
17 aforesaid, the Secretary is authorized and directed to provide
18 for the issuance of stamps to cover the tax on spirits sub-
19 sequently withdrawn or rectified to the extent of the credit
20 so allowed.

21 (d) REGULATIONS.—The Secretary is authorized to
22 make such rules and regulations as may be necessary to carry
23 out the provisions of this section.

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