## 84TH CONGRESS H. R. 5249

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## IN THE HOUSE OF REPRESENTATIVES

Tozzozzog od za ot beriet March 28, 1955 la Telseb Tompil lister

Mr. Fogarty introduced the following bill; which was referred to the Committee on Ways and Means

Actuary boths detor(A) any of the possessors, except a retail

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To amend the Internal Revenue Code of 1954 to provide for refund or credit of internal revenue taxes and custom duties paid on distilled spirits and wines lost, rendered unmarketable, or condemned by health authorities as a result of the Parin respect of piles the safer itax of the hurricanes of 1954.

- Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 That the Secretary of the Treasury is authorized and di-
- 4 rected to make refund, or allow credit in the case of a dis-
- 5 tiller, winemaker, or rectifier if he so elects, in the amount
- 6 of the internal revenue tax and customs duties paid on distilled
- 7 spirits and wines previously withdrawn, and lost or rendered
- 8 unmarketable or condemned by a duly authorized health

25 United States or of a State. (3) the claumant was not

official of the United States or of a State by reason of the 2 hurricanes of 1954 while such spirits or wines were in the 3 possession of (1) the person originally paying such tax, or 4 such tax and duty, on such spirits or wines, (2) rectifier 5 for rectification or for bottling, or which have been used in 6 the process of rectification, under Government supervision as provided by law and regulations, or (3) a wholesale or 8 retail liquor dealer, all hereinafter referred to as the possessor or possessors. The refunds and credits authorized by this 9 10 Act may be made to (1) any of the possessors, except a retail liquor dealer, or (2) to any distiller, winemaker, rectifier, 11 importer, or wholesale liquor dealer who replaced for the 12 possessor the full equivalent of the distilled spirits or wines 13 so lost or rendered unmarketable or condemned, without 15 compensation, remuneration, payment, or credit of any kind 16 in respect of the tax, or tax and duty, on such spirits or 17 wines. A claim for the amount of such tax, or such tax and 18 duty, shall be filed with the Secretary of the Treasury 19 within ninety days from the date of enactment of this Act. 20 The claimant shall furnish proof to the Secretary's satisfac-21 tion that (1) the internal revenue tax on such spirits or 22 wines, or the tax and duty if imported, was fully paid, (2) 23 such spirits or wines were lost or rendered unmarketable or condemned by a duly authorized health official of the 25 United States or of a State, (3) the claimant was not indemnified by any valid claim of insurance or otherwise against loss of the tax, or tax and duty, paid on the spirits or wines, and (4) in those cases where applicable, that the claimant has had replaced for the possessor the full equivalent of the spirits or wines so lost or rendered unmarketable or condemned, without compensation, remuneration, payment, or credit of any kind in respect of the tax, or tax and duty,

on such spirits or wines.

- 10 refund, or allows credit, in the amount of the tax, or tax and duty, on spirits or wines rendered unmarketable or condemned by a duly authorized health official, such spirits or wines shall be destroyed under the supervision of the Secretary or his delegate, unless such spirits or wines were, prior to the enactment of this Act, destroyed under the supervision or observation of the Secretary or his delegate.
  - (c) Where credit is allowed to a distiller, winemaker, or rectifier for the internal revenue tax previously paid as aforesaid, the Secretary is authorized and directed to provide for the issuance of stamps to cover the tax on distilled spirits or wines subsequently withdrawn or rectified to the extent of the credit so allowed.
- (d) The Secretary is authorized to prescribe such rules and regulations as may be necessary to carry out the provisions of this Act.

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Referred to the Committee on Ways ities as a result of the hurricanes of 1954. revenue taxes and custom duties tilled spirits and wines lost, By Mr. FOGARTY well rubers by some of trade of la antendal of the process of the Production in the state of the

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