

84TH CONGRESS
1ST SESSION

H. R. 5249

IN THE HOUSE OF REPRESENTATIVES

MARCH 28, 1955

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

A BILL

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 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 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7 spirits and wines previously withdrawn, and lost or rendered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

1 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
7 as provided by law and regulations, or (3) a wholesale or
8 retail liquor dealer, all hereinafter referred to as the possessor
9 or possessors. The refunds and credits authorized by this
10 Act may be made to (1) any of the possessors, except a retail
11 liquor dealer, or (2) to any distiller, winemaker, rectifier,
12 importer, or wholesale liquor dealer who replaced for the
13 possessor the full equivalent of the distilled spirits or wines
14 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
24 or condemned by a duly authorized health official of the
25 United States or of a State, (3) the claimant was not

1 indemnified by any valid claim of insurance or otherwise
2 against loss of the tax, or tax and duty, paid on the spirits
3 or wines, and (4) in those cases where applicable, that the
4 claimant has had replaced for the possessor the full equivalent
5 of the spirits or wines so lost or rendered unmarketable or
6 condemned, without compensation, remuneration, payment,
7 or credit of any kind in respect of the tax, or tax and duty,
8 on such spirits or wines.

9 (b) When the Secretary, pursuant to this Act, makes
10 refund, or allows credit, in the amount of the tax, or tax and
11 duty, on spirits or wines rendered unmarketable or con-
12 demned by a duly authorized health official, such spirits
13 or wines shall be destroyed under the supervision of the
14 Secretary or his delegate, unless such spirits or wines were,
15 prior to the enactment of this Act, destroyed under the
16 supervision or observation of the Secretary or his delegate.

17 (c) Where credit is allowed to a distiller, winemaker,
18 or rectifier for the internal revenue tax previously paid as
19 aforesaid, the Secretary is authorized and directed to pro-
20 vide for the issuance of stamps to cover the tax on distilled
21 spirits or wines subsequently withdrawn or rectified to the
22 extent of the credit so allowed.

23 (d) The Secretary is authorized to prescribe such rules
24 and regulations as may be necessary to carry out the pro-
25 visions of this Act.

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