

HR 1337
95th Congress - Second Session
Convening January 19, 1978

SEC. 2. HOME PRODUCTION OF BEER AND WINE.

(a) Exemption From Tax on Wine.—Section 5042(a)(2) of the Internal Revenue Code of 1954 (relating to production of wine for personal consumption) is amended to read as follows:

“(2) Wine for personal or family use.—Subject to regulations prescribed by the Secretary—

“(A) Exemption.—Any adult may, without payment of tax, produce wine for personal or family use and not for sale.

“(B) Limitation.—The aggregate amount of wine exempt from tax under this paragraph with respect to any household shall not exceed—

“(i) 200 gallons per calendar year if there are 2 or more adults in such household, or

“(ii) 100 gallons per calendar year if there is only 1 adult in such household.

“(C) Adults.—For purposes of this paragraph, the term ‘adult’ means an individual who has attained 18 years of age, or the minimum age (if any) established by law applicable in the locality in which the household is situated at which wine may be sold to individuals, whichever is greater.”.

(b) Exemption From Tax on Beer.—

(1) In general.—Section 5053 of such Code (relating to exemptions from excise tax on beer) is amended by redesignating subsection (e) as subsection (f) and by inserting after subsection (d) the following new section:

“(e) Beer for Personal or Family Use.—Subject to regulation prescribed by the Secretary, any adult may, without payment of tax, produce beer for personal or family use and not for sale. The aggregate amount of beer exempt from tax under this subsection with respect to any household shall not exceed—

“(1) 200 gallons per calendar year if there are 2 or more adults in such household, or

“(2) 100 gallons per calendar year if there is only 1 adult in such household.

For purposes of this subsection, the term ‘adult’ means an individual who has attained 18 years of age, or the minimum age (if any) established by law applicable in the locality in which the household is situated at which beer may be sold to individuals, whichever is greater.”.