

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.

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

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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