

DISTILLED SPIRITS

SEPTEMBER 29, 1976.—Ordered to be printed

Mr. LONG, from the Committee on Finance,
submitted the following

REPORT

[To accompany H.R. 3055]

The Committee on Finance, to whom was referred the bill (H.R. 3055) to amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes, having considered the same, reports favorably thereon with amendments and recommends that the bill as amended do pass.

I. SUMMARY

The House-passed bill (H.R. 3055) consists of a series of technical and administrative provisions which—

(1) eliminates the requirement that the name of the distiller be placed upon gin or vodka bottled in bond for export;

(2) extends to distilled spirits that are imported and then packaged or bottled in the United States for export the same tax drawback benefits given to domestically produced spirits that are packaged or bottled for export;

(3) allows distilled spirits to be returned to bonded premises of distilled spirits plants or to export storage facilities, with benefit of tax credit or refund, etc., for storage pending exportation and certain other preferred dispositions (e.g., use on vessels and aircraft transfer to foreign-trade zones);

(4) allows spirits bottled in bond, or returned to an export storage facility for export, to be transferred without payment of tax to customs bonded warehouses for storage pending exportation;

(5) allows spirits to be withdrawn from bonded premises without payment of tax for purposes of research, development, or testing;

(6) relaxes the conditions under which bonded spirits may be mingled.

(7) allows gin to be made with the extracted oils of juniper berries and other aromatics, as well as with the juniper berries or other aromatics themselves, without payment of the rectification tax;

(8) enables taxes on distilled spirits brought into this country from Puerto Rico or the Virgin Islands to be abated, remitted, credited, or refunded in appropriate cases of loss or voluntary destruction just as are the taxes imposed on domestic distilled spirits; and

(9) provides that these amendments take effect on the first day of the first calendar month which begins more than 90 days after the bill's enactment.

The committee agreed to the House-passed bill except in two respects. First, the provision enumerated above as (1), which eliminated the requirement that the name of the distiller be placed on the bottle to be exported only in the case of gin and vodka bottled in bond, was broadened to eliminate this requirement in the case of all distilled spirits bottled in bond for export.

In addition, the House-passed bill is effective as to all its provisions on the first day of the first calendar month which begins more than 90 days after the bill's enactment. The committee amendment makes the provisions enumerated above as (3) and (4) effective October 1, 1977, but retains the effective date of the House-passed bill for the remaining provisions.

II. GENERAL STATEMENT

1. TRADEMARKS ON DISTILLED SPIRITS BOTTLED IN BOND (1ST SEC. OF THE BILL AND SEC. 5233(C) OF THE CODE)

Under present law (sec. 5233(c)), no trademark may be placed on any bottle of distilled spirits bottled in bond unless the name of the actual distiller or of the company in whose name the spirits were produced and warehoused is also placed on the bottle. In the case of gin or vodka, the distilled spirits companies that market the final product are not usually the actual distillers. Instead, grain processing plants are technically to be deemed the distillers, and these plants usually sell the gin or vodka to the distilled spirits companies that "process" and market the final product. (The "processor" of the final product is not necessarily its "producer." Hence, the distilled spirits company that markets the final product does not usually qualify as the company "in whose name the spirits were produced and warehoused".)

It has been maintained that in the case of distilled spirits of all natures, especially gin and vodka, the presence of the little-known name of the processing plant on the bottle confuses the potential foreign buyer and harms the salability of the product in those instances in which the producer of the distilled spirits is not the same company which processes or bottles the final product. The requirement that the name of the producer must be on the bottle also tends to discriminate against producers who are not also the ultimate processors

or bottlers of the product. In addition, this requirement is not made for products to be exported which are not bottled in bond. For example, blended whiskey is never bottled in bond.

The House-passed bill amends sec. 5233(c) of the code to exclude gin and vodka bottled for export from the requirement that, if the bottle is to carry a trademark, the name of the actual distiller or of the individual or company in whose name the spirits were produced and warehoused must also be on the bottle. The committee amendment eliminates this requirements as to all distilled spirits bottled in bond for export. The committee believes that eliminating the requirement as to all distilled spirits, rather than only as to gin and vodka, will improve the marketability of all American distilled spirits products in foreign markets. In addition, the committee believes that retaining the requirement as to some distilled spirits bottled in bond for export, although the requirement does not apply to distilled spirits not bottled in bond and is no longer to apply to gin and vodka bottled in bond, would result in retaining in the code a requirement of diminished importance whose principal effect would be to discriminate against nonintegrated producers, bottlers, and marketers.

2. DRAWBACK OF TAX ON EXPORTED SPIRITS AND WINES THAT PREVIOUSLY WERE IMPORTED (SEC. 2 OF THE BILL AND SEC. 5062(b) OF THE CODE)

Under present law, a drawback equal to the amount of the tax determined or paid on wines or distilled spirits that are exported is allowed if the wines or distilled spirits were manufactured or produced in the United States. (If the tax has been determined but not yet paid, the drawback takes the form of a book credit. If the tax determined has been paid, the drawback results in a repayment of the tax.) Distilled spirits imported in bulk may (under sec. 5232) be withdrawn from customs custody without payment of tax for transfer to the bonded premises of a distilled spirits plant. The transferee thereby becomes liable for the tax. It is customary for the transferee to then reduce the distilled spirits in proof and bottle or package them.

The Bureau of Alcohol, Tobacco, and Firearms has taken the position that that activity is not enough to constitute manufacture or production in the United States. Consequently a drawback of tax on exportation of wines and distilled spirits is not allowed under those circumstances.

Since the operator of a customs manufacturing bonded warehouse may perform this same operation to imported distilled spirits (and wines) without tax liability if these goods are exported (sec. 5523), present law appears to operate discriminatorily in favor of customs facilities as opposed to other facilities used in processing.

The committee amendment eliminates this inequality of treatment by granting the benefit of drawback of the tax to all imported distilled spirits or wines that are exported following bottling or packaging here. This amendment should also encourage the use of American labor in bottling and packaging the spirits or wines.

The amendment enables distilled spirits or wines "bottled, or packaged in casks or other bulk containers" in the United States (after their import) to be exported with the benefit of drawback of the tax

determined or paid on those distilled spirits or wines. The same benefit would continue to be extended to distilled spirits or wines manufactured or produced in the United States and subsequently exported. The same technical requirements regarding claims for drawback, stamps, notices, bonds, bills of lading, and other evidence indicating payment or determination of tax and exportation would be applicable to distilled spirits and wines bottled or packaged in the United States as are applicable to goods manufactured or produced in the United States.

3. RETURN OF TAX-DETERMINED DISTILLED SPIRITS TO BONDED PREMISES (SEC. 3 OF THE BILL AND SEC. 5215 OF THE CODE)

Present law (sec. 5215) allows distilled spirits withdrawn from bond on payment or determination of tax to be returned to bonded premises for various specified purposes. In such cases, present law (sec. 5008(d)) allows the abatement, remittance, credit, or refund of the tax.

No such return to bonded premises is allowed for the purpose of storage. In fact, present law (sec. 5612) specifically forbids spirits on which the tax has been paid or determined to be stored in bonded premises, except for certain specifically designated purposes (which do not include storage pending exportation). It appears that the exportation of domestic distilled spirits would be encouraged by permitting distilled spirits withdrawn from bonded premises with payment or determination of tax for bottling or packaging to be returned to the bonded premises with benefit of the tax drawback if the spirits are to be stored there pending exportation.

In addition, present law (sec. 5178(a)(4)(A)(ii)) allows distilled spirits to be treated as "bottled in bond" although they are actually bottled on bottling premises located outside bonded premises. Tax liability on those spirits is incurred when they are withdrawn from bond for bottling on the bottling premises. It appears that exportation of American products would be encouraged by allowing these spirits to be returned to bonded premises with benefit of the tax drawback if the return is for storage pending exportation.

In the case of such spirits actually bottled outside of bonded premises, and in the case of spirits that may be withdrawn from bond for storage pending exportation, a drawback of the tax is allowed when the spirits are actually exported (sec. 5062(b)). In the meantime, however, the working capital of the distilled spirits exporter has been tied up in tax payments or liabilities for spirits in storage pending exportation. Allowing the return to bonded premises, with benefit of the tax drawback, for storage pending exportation would encourage exportation by eliminating this requirement of temporarily investing capital in taxes which will be ultimately released when the spirits in storage are exported.

Present law (sec. 5008(d)) allows abatement, etc., of tax on spirits returned to bonded premises to be destroyed, denatured, redistilled, or mingled only if the tax was imposed under section 5001(a)(1). Taxes on spirits brought into this country from Puerto Rico or the Virgin Islands are imposed under section 7652 of the Code, not under section 5001(a)(1). Thus, these spirits cannot be returned to bonded premises for the designated purposes with the normally attendant tax benefit.

This provision of existing law, insofar as it fails to provide for distilled spirits from Puerto Rico or the Virgin Islands, appears to have resulted from an oversight and is corrected by this bill.

Your committee's bill (new sec. 5215(b)) permits distilled spirits that have been manufactured, produced, bottled, or packaged in the United States, and on which the tax has already been determined or paid, to be returned to an export storage facility in the bonded premises of the same plant in which the spirits were bottled or packaged if the spirits are thus returned or transferred solely for storage pending withdrawal without payment of tax for the following purposes: exportation (under specified provisions of section 5214(a)(4)); supplies for certain vessels or aircraft; transfer to foreign-trade zones; transfer (for storage pending exportation) to a customs bonded warehouse from which distilled spirits may be exported; or free of tax for use of the United States under section 7510 of the Code.¹

The bill also provides (sec. 5215(c)) that distilled spirits "bottled in bond" on bottling premises outside bonded premises (under sec. 5178(a)(4)(A)(ii)) may be returned to the bonded premises of the same plant for storage pending withdrawal for any purpose for which spirits that have in fact been bottled in bond may be withdrawn.² These spirits returned to bonded premises after bottling must be stamped and labeled as bottled in bond for domestic consumption.³

These are the provisions intended to allow proprietors of distilled spirits plant facilities to use these facilities to warehouse their bottled or packaged goods prior to exportation. To allow proprietors to return bottled or packaged spirits, with benefit of the tax drawback, to bonded premises for storage pending exportation would reduce the working capital requirements of the proprietors, as a result, and exportation of distilled spirits would be encouraged.⁴

Under the bill, sections 5215(a) and 5215(d) are restatements of existing law, as is section 5008(d)(1) (providing for the abatement, remittance, crediting or refunding of tax of distilled spirits returned to bonded premises for the designated purposes), except for an amendment to section 5008(d)(1) to ensure that spirits brought into the United States from Puerto Rico or the Virgin Islands are also entitled to this abatement, etc., on return to bonded premises. This latter amendment allows an abatement, etc., of the tax imposed under section 7652 in an amount equivalent to the gallonage tax imposed under section 5001(a)(1). There is no intent to allow any abatement, etc., of the rectification tax imposed under section 5021.

A change in the nature of a conforming amendment, necessitated by the addition of section 5215(b), is made to section 5178(a)(3). Section 5215(b) permits the tax-free transfer of spirits from bottling premises to bonded premises for such eventual purposes as exportation. Accordingly, new section 5178(a)(3)(D) allows portions of bonded

¹ The bill also amends section 5006(d)(2) of the Code to provide that the tax already paid or determined shall be credited or refunded in instances of returns of spirits to bonded premises under the new section 5215(b).

² New section 5008(d)(3) of the code would provide a credit or refund of the tax on spirits returned to bonded premises under the new section 5215(c). Such spirits would, upon a subsequent withdrawal, be treated just as spirits on which the tax has not yet been determined or paid would be treated.

³ If these spirits should eventually be exported, they would first have to be relabeled.

⁴ The same general purpose could be accomplished by manufacturing and storing spirits to be exported in a separate customs bonded warehouse facility under sections 5521 and 5522 of the code. However, this may be a costly and inconvenient alternative, as compared with the provision in this bill.

premises used for general storage to be used by the proprietors as export storage facilities for spirits "returned" under new section 5215(b).

In another technical change of a conforming nature, section 5205 (c) (2), which now requires containers of spirits bottled or packaged for exportation to be so stamped, would be extended to containers of spirits returned under the proposed section 5215(b) to an export storage facility in the same plant where the spirits were bottled or packaged.

Under present law (sec. 5066(a)(1)), domestic distilled spirits bottled in bond for export may be transferred without payment of tax to customs bonded warehouses in which imported distilled spirits may be stored in bond. Both the domestic and the imported spirits may be withdrawn free of tax from those warehouses for consumption in the United States by certain foreign governments, organizations, and individuals. This privilege is extended, under the committee's bill, to spirits returned under new section 5215(b) to an export storage facility on the bonded premises of the same plant where the spirits were bottled or packaged.

Finally, section 5207(a), which requires certain records to be kept by distillers and bonded warehousemen, is amended to require that records be kept of the kind and quantity of distilled spirits returned to the bonded premises.

4. WITHDRAWAL FOR TRANSFER TO CUSTOMS BONDED WAREHOUSE (SEC. 4 OF THE BILL AND SEC. 5214(a)(9) OF THE CODE)

Present law (sec. 5214(a)(4)) allows distilled spirits to be withdrawn without payment of tax from the bonded premises of distilled spirits plants for exportation, but there is no comparable provision allowing withdrawal without payment of tax for transfer to customs bonded warehouses for storage pending exportation. If spirits are withdrawn from bond (with payment of tax or incurring of tax liability) for transfer to a customs bonded warehouse for storage pending exportation, a tax drawback is allowed when the spirits are actually exported (sec. 5062(b)). In the meantime, however, the exporter's working capital has been tied up in taxes or in tax liability.

Exportation of American distilled spirits would be encouraged (and an unnecessary administrative restriction would be eliminated) if spirits could be transferred without payment of tax to a customs bonded warehouse for storage pending exportation. Furthermore, if distillers are to be permitted to store distilled spirits in an export storage facility on their bonded premises without having their capital tied up in a tax payment or liability until the actual exportation of the spirits (under sec. 3 of this bill), so should distillers be able to store their distilled spirits in a customs bonded warehouse without having their capital tied up in a tax payment or liability during the storage period.

The bill amends section 5214(a) by adding a new paragraph (9). The present paragraph (9) is broadened by the bill.⁵ The new paragraph allows distilled spirits bottled in bond under section 5233 or spirits returned to bonded premises under the proposed new section 5215(b)⁶ to be transferred without payment of the tax to a customs bonded warehouse for storage pending exportation. The spirits so

⁵ See the discussion of section 5 of the bill, below.

⁶ See the explanation of section 3 of the bill, above.

transferred would be entered, stored, and accounted for under such regulations and bonds, to protect the revenue, as the Treasury Department may prescribe.

Under present law, a customs manufacturing bonded warehouse is a class of customs bonded warehouses which may be used for further processing prior to exportation. Spirits may be deposited in these warehouses without payment of tax (sec. 5522(a)), and, in cases of withdrawals from bonded premises without payment of tax, persons who have incurred the tax liability as a result of those withdrawals are relieved from that liability upon deposit of the spirits in customs manufacturing bonded warehouses (sec. 5005(e)(2)). Other classes of customs bonded warehouses are customarily used for other purposes, e.g., as a place to which foreign spirits may be shipped for importation.

Despite this distinction of present law, this provision of the committee's bill provides that spirits may be transferred without payment of tax to any customs bonded warehouse for storage pending exportation, not only to a customs manufacturing bonded warehouse. This is intended to permit more flexible use of customs bonded warehouses in order to encourage exportation. A number of conforming changes are made in other provisions of the bill to change references to customs manufacturing bonded warehouses to references to customs bonded warehouses.

Section 5175(a), which requires that the exporter furnish bond in the case of a withdrawal of distilled spirits from bonded premises for exportation, is amended to require bonds for withdrawals for transfers to customs bonded warehouses for storage pending exportation. The present requirement of a furnishing of bond in the case of a withdrawal for a direct exportation is retained.

5. WITHDRAWAL FOR SCIENTIFIC PURPOSES (SEC. 5 OF THE BILL AND NEW SEC. 5214(a)(10) OF THE CODE)

Under present law,⁷ distilled spirits may be withdrawn from the bonded premises of a distilled spirits plant free of tax for use as samples in making tests or laboratory analysis. These reasons for which distilled spirits may be withdrawn under the provision appear too restrictive, and it would be advisable to expand the scientific purposes for which withdrawals with attendant tax benefits are permitted. Furthermore, the scientific purposes for which beer may be removed without payment of tax were set out in broader scope by the 1971 addition of subsection (d) to section 5053 of the Code, and it seems appropriate to make the scientific purposes for withdrawal with regard to distilled spirits conform more closely to the beer tax provision.

However, since the Federal tax on distilled spirits is several times the value of the commodity, it is essential that the Treasury Department have clear authority to impose limitations and conditions as to quantity, use, and accountability regarding the distilled spirits withdrawn for scientific purposes. Therefore, that authority is specifically given to the Treasury in this provision of the bill.

One method of accounting for residual quantities of spirits withdrawn under section 5214(a)(10) would be return to bonded premises.

⁷ Section 5214(a)(9) of the Code, which is amended and redesignated by this bill section 5214(a)(10).

Another method of accounting for such spirits could be destruction under supervision as required by the Department.

Whereas present law now allows withdrawals free of tax for use as samples in making tests or laboratory analyses, the new paragraph would provide that distilled spirits may be withdrawn without payment of tax by a proprietor of bonded premises for use in research, development, or testing (other than consumer testing or other market analysis) of processes, systems, materials, or equipment relating to distilled spirits or distillery operations.

In view of the proposed increase in scope of withdrawals for scientific purposes, the bill provides that those withdrawals may be made without payment of tax rather than free of tax, as under present law. This approach provides increased protection against abuse since, in case of withdrawals without payment of tax, the tax liability is only transferred, not severed (as it is in the case of a withdrawal free of tax). As a result of this change, the tax will not have to be reimposed⁸ in the case of illegal dispositions or certain losses before the distilled spirits are put to the scientific testing purposes for which they are withdrawn without payment of tax.

Because of the change of the nature of withdrawals under the paragraph from withdrawals free of tax to withdrawals without payment of tax, several conforming amendments of a technical nature would be required. These would be amendments to section 5005(e)(2) (relating to final relief from liability in cases of withdrawals without payment of tax), section 5004(a)(2)(B) (relating to terminations of statutory liens on spirits withdrawn free of tax), section 5004(a)(2)(C) (relating to terminations of statutory liens on spirits withdrawn without payment of tax), section 5005(d) (relating to relief from tax liability when spirits are withdrawn free of tax), section 5005(e)(1) (relating to the transfer of tax liability from certain distillers and proprietors to persons withdrawing distilled spirits in instances of withdrawal without payment of tax), section 5008(f) (relating to the extent of tax liability in cases of losses of distilled spirits during transportation after certain withdrawals without payment of tax), and section 5003(14) (relating to cross references).

These amendments also make similar changes to account for the addition of new paragraph (9) of section 5214(a), as discussed with regard to section 4 of the bill, above.

The amendment to section 5008(f) includes a reference to section 5066 (relating to withdrawals without payment of tax to customs bonded warehouses for subsequent withdrawal for use by foreign diplomats) since a reference to this section was inadvertently omitted when Public Law 91-659 was enacted.

6. MINGLING AND BLENDING (SEC. 6 OF THE BILL AND SEC. 5234(a) OF THE CODE)

Under present law (sec. 5234(a)(2)), distilled spirits mingled on bonded premises must be returned to the same packages (barrels) from which removed and the mingling must be for the purpose of

⁸ In the case of withdrawals free of tax, the tax may be reimposed, under section 5001(a)(5), in the event of illegal disposition of the spirits so withdrawn.

further storage in bond. In addition, the mingling must be within 8 years of the date of original entry for deposit of the spirits.

At one time, the period within which distilled spirits could be stored in bond without tax determination and the period within which distilled spirits could be mingled both were 8 years. However, in 1958 the maximum storage period was lengthened to 20 years. It appears that the maximum mingling period should be lengthened to 20 years to again match the maximum storage period. It also appears that the requirements that the mingled spirits be returned to the same barrels from which removed, and that the mingling be for the purpose of further storage in bond, are restrictions serving no necessary tax or regulatory purpose and should be eliminated to permit greater flexibility in plant operations.

In conforming to the 1958 amendment extending the period in which distilled spirits could be stored in bond without tax determination from 8 to 20 years, this bill amends section 5234(a)(2) to allow distilled spirits to be mingled in bond within 20 years of the date of original entry for deposit of the spirits.

The bill also eliminates the clause in section 5234(a)(2) requiring that mingling on bonded premises be "for further storage in bond in as many as necessary of the same packages in which the spirits were stored before consolidation." A conforming change is made to the heading of paragraph (2) of section 5234(a) to strike out "for further storage in bond."

Another conforming amendment is made to section 5025(e)(7) (relating to exemption from the rectification tax and the occupational tax on rectifiers in the case of distilled spirits mingled in bond). This change also strikes out the words "for further storage in bond."

7. USE OF EXTRACTED OILS OF JUNIPER BERRIES AND OTHER AROMATICS IN MAKING GIN (SEC. 7 OF THE BILL AND SEC. 5025(b) OF THE CODE)

Present law (sec. 5025(b)) allows an exemption from the rectification tax (in general, this is a tax on redistilling, purifying, or refining distilled spirits, or mixing to achieve a different product) for the production of gin by redistillation of a pure spirit over juniper berries and other natural aromatics. This exemption is, therefore, confined to gins produced by the use of juniper berries or other natural aromatics themselves, and does not extend to use of their natural oils. The committee believes that extending the tax exemption to the use of extracted oils of juniper berries and other natural aromatics will permit the industry to improve product uniformity. Since alcohol is used in the extraction of the natural oils, this extension of the exemption would also eliminate the requirement of refrigeration of the berries or other aromatics, which harms both uniformity of quality in the gin and the general quality itself.

The Treasury as commented that the expansion of the exemption would permit production of gin with greater uniformity of product and without loss of quality.

8. DISTILLED SPIRITS BROUGHT IN FROM PUERTO RICO OR THE VIRGIN ISLANDS (SEC. 8 OF THE BILL AND SEC. 5008(b) OF THE CODE)

Present law (sec. 5008) provides for abatement or refund of tax in the case of distilled spirits: (1) lost while in bond; (2) voluntarily destroyed while in bond; (3) voluntarily destroyed on bottling premises to which removed after payment or determination of tax; (4) lost (in a manner described in the law) after withdrawal from bond on payment or determination of tax and before removal from the bottling premises to which removed from bond; or (5) returned to the bonded premises of a distilled spirits plant for certain preferred purposes after payment or determination of tax. In all these cases listed except situation (1), the abatement or refund is only for taxes imposed by chapter 51 of the Code. Distilled spirits brought into the United States from Puerto Rico or the Virgin Islands are taxed under section 7652, not under the usual provisions of chapter 51. As a result, the provisions pertaining to refund or abatement of tax in the other four situations listed do not give relief for taxes on spirits from Puerto Rico or the Virgin Islands.

There is no apparent reason why the tax relief provided for all lost or destroyed spirits should not apply to distilled spirits from Puerto Rico or the Virgin Islands. This omission appears to have resulted from an oversight, and is corrected by this bill.

Sections 5008(b)(1), 5008(b)(2), and 5008(c)(1) are each amended by the insertion of a reference to section 7652. These changes will enable the taxes paid on distilled spirits brought into this country from Puerto Rico or the Virgin Islands to be abated, remitted, credited, or refunded in appropriate cases of loss or voluntary destruction of the spirits just as are the taxes imposed under chapter 51 of the Code.

The amendment to section 5008(c)(1) is intended to allow only an abatement, etc., of the tax imposed under section 7652 in an amount equivalent to the gallonage tax imposed under section 5001(a)(1).

9. EFFECTIVE DATE (SEC. 9 OF THE BILL)

Except as to sections 3 and 4 of the committee's bill, the code amendments are to take effect on the first day of the first calendar month which begins more than 90 days after the bill's enactment. Sections 3 and 4 are to be effective on and after October 1, 1977.

III. COST OF CARRYING OUT THE BILL AND COMMITTEE VOTE

In compliance with section 252(a) of the Legislative Reorganization Act of 1970, the following statement is made relative to the effect of the revenues of this bill. The enactment of sections 3 and 4 of H.R. 3055 will result in a one-time revenue loss of \$3 to \$5 million. The remaining amendments proposed in this bill would have little or no revenue effect. The Treasury Department agrees with this statement.

In compliance with section 133 of the Legislative Reorganization Act of 1946, the following statement is made relative to the vote of the Committee on reporting this bill. This bill was ordered favorably reported by the Committee by voice vote.

IV. CHANGES IN EXISTING LAW

In the opinion of the committee, it is necessary in order to expedite the business of the Senate, to dispense with the requirements of subsection 4 of rule XXIX of the Standing Rules of the Senate (relating to the showing of changes in existing law made by the bill, as reported).

