

Cardin Amendment #1 to An Original Bill to Remove Alcohol Bonding Requirements for Certain Taxpayers

Cosponsors: Wyden, Schumer, Portman, Casey, Carper

Short Title: The Small BREW Act

Description of amendment: This amendment adds S. 375, the Cardin-Collins Small Brewer Reinvestment and Expanding Workforce Act of 2015 (“Small BREW Act”), to the underlying bill. The Small BREW Act seeks to reduce the small brewer rate on the first 60,000 barrels by 50 percent (from \$7.00 to \$3.50/barrel) and institute a new rate \$16.00 per barrel on beer production above 60,000 barrels up to 2 million barrels. Breweries with an annual production of 6 million barrels or less would qualify for these tax rates.

Offset: To be provided.

Stabenow Amendment #1: Clarification of Section 48 ITC

Stabenow Amendment #1 to An Original Bill for a Waste-Heat-to-Power Investment Tax Credit

Short Title: An amendment to clarify the applicability of the Section 48 ITC to Recyclable Paper

Description of Amendment: This amendment would clarify that the Section 48 ITC does not apply to any facility burning municipal solid waste that includes paper which is commonly recycled and which has been segregated from other solid waste (same as the restriction in Section 45(c)).