



A bill all Americans can celebrate.

BeerInstitute.org/BeerTax



Fair to all beer consumers.

Over 40% of what consumers pay for beer is taxes.

State Excise Taxes
Federal Excise Taxes
State Sales Taxes
Federal Business Taxes
State Business Taxes

A simpler, graduated tax benefits small brewers the most - and cuts taxes for all beer drinkers.

GRADUATED PRODUCTION	TAX RATE
First 0-7,143 barrels	No excise tax
Next 7,144-60,000 barrels	\$ 3.50/barrel
Next 60,001-2M barrels	\$16.00/barrel
Over 2M barrels	\$18.00/barrel

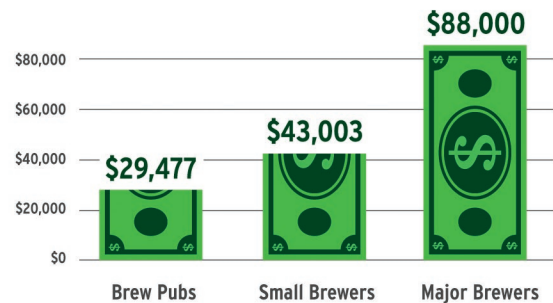


90% of brewers in the U.S. will pay NO federal excise tax under the Fair BEER Act.

The largest 10% of brewers will pay 100% of the federal excise tax.

The Fair BEER Act protects jobs across the industry.

BREWING SALARIES BY BREWERY SIZE



Source: U.S. Bureau of Labor Statistics

Share the Reform.



Four companies continue to pay nearly 80% of the federal excise tax on beer in the U.S.

FAIR TO EVERYONE



The Fair BEER Act does not discriminate against any individual brewer, **opens** pathways to the marketplace for new brewers, and **maintains** significant tax advantages for the truly small brewers.