

116TH CONGRESS
2D SESSION

S. _____

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

Mr. PAUL introduced the following bill; which was read twice and referred to the Committee on _____

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.