

**Amendment to the Amendment in the Nature of a Substitute to H. Con. Res. 14
Offered by Rep. Plaskett**

This amendment would provide an increased rum cover over rate of \$13.25 retroactively and until 2032 for the U.S. Virgin Islands and Puerto Rico.

AMENDMENT

OFFERED BY Ms. PLASKETT OF VIRGIN ISLANDS

Add at the end of part 2 of subtitle B the following:

1 SEC. 111113. EXTENSION OF TEMPORARY INCREASE ON
2 COVER OVER OF DISTILLED SPIRITS TAXES
3 TO PUERTO RICO AND VIRGIN ISLANDS.

4 (a) IN GENERAL.—Section 7652(f)(1) of the Internal
5 Revenue Code of 1986 is amended by striking “January
6 1, 2022” and inserting “January 1, 2032”.

7 (b) EFFECTIVE DATE.—The amendments made by
8 this subsection shall apply to distilled spirits brought into
9 the United States after December 31, 2021.

