FIFTY-NINTH CONGRESS. Sess. I. Ch. 3046. 1906.

CHAP. 3046.—An Act To amend existing laws relating to the fortification of pure sweet wines.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section forty-three of the Act entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," approved October first, eighteen hundred and ninety, as amended by section sixty-eight of the Act of August twenty-seventh, eighteen hundred and ninety-four, be further amended, so as to read as follows:

"SEC. 43. That the wine spirits mentioned in section forty-two of this Act is the product resulting from the distillation of fermented grape juice, to which water may have been added prior to, during, or after fermentation, for the sole purpose of facilitating the fermentation and economical distillation thereof, and shall be held to include the product from grapes or their residues, commonly known as grape brandy; and the pure sweet wine, which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance whatever introduced before, at the time of, or after fermentation, except as herein expressly provided; and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing with Balling's saccharometer or must scale, such sweet wine, after the evaporation of the spirits contained therein, and restoring the sample tested to original volume by addition of water: Provided, That the addition of pure boiled or condensed grape must or pure crystallized cane or beet sugar or pure anhydrous sugar to the pure grape juice aforesaid, or the fermented product of such grape juice prior to the fortification provided by this Act for the sole purpose of perfecting sweet wines according to commercial standard, or the addition of water in such quantities only as may be necessary in the mechanical operation of grape conveyors, crushers, and pipes leading to fermenting tanks, shall not be excluded by the definition of pure sweet wine aforesaid: Provided, however, That the cane or beet sugar, or pure anhydrous sugar, or water, so used shall not in either case be in excess of ten per centum of the weight of the wine to be fortified under this Act: And provided further, That the addition of water herein authorized shall be under such regulations and limitations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may from time to time prescribe; but in no case shall such wines to which water has been added be eligible for fortification under the provisions of this Act where the same, after fermentation and before fortification, have an alcoholic strength of less than five per centum of their volume."

SEC. 2. That section forty-nine of the said Act, approved October first, eighteen hundred and ninety, be amended so as to read as follows:

"SEC. 49. That wine spirits used in fortifying wines may be recovered from such wine only on the premises of a duly authorized grape brandy distiller; and for the purpose of such recovery wine so fortified may be received as material on the premises of such a distiller, on a special permit of the collector of internal revenue in whose district the distillery is located; and the distiller will be held to pay the tax on a product from such wines as will include both the alcoholic strength therein produced by the fermentation of the grape juice and that obtained from the added distilled spirits, subject, however, to the provisions of section thirty-three hundred and nine of the Revised Statutes of the United States, as amended by section six of the Act entitled 'An Act to amend the laws relating to internal revenue,' approved March first, eighteen hundred and seventy-nine; and such spirits so recovered may be used by such distiller to fortify wines as authorized by section forty-two of the aforesaid Act, approved October first, eighteen hundred and ninety."
SEC. 3. That the Commissioner of Internal Revenue is hereby authorized to assign at each winery where wines are to be fortified such number of gaugers or storekeeper gaugers, in the capacity of gaugers, for special duties as may be necessary for the proper supervision of the making and fortifying of such wines, and the compensation of such officers shall not exceed five dollars per diem while so assigned, together with their actual and necessary traveling expenses, and also a reasonable allowance for their board bills, to be fixed by the Commissioner of Internal Revenue, but not to exceed two dollars per day for said board bills; and to cover the expenses to the Government attending the making and fortification of such sweet wines there shall be levied and assessed against each maker of such wines, and collected monthly, a charge of three cents on each taxable gallon of brandy used by him in the fortification of such wines during the preceding month. That bonds hereafter given under the provisions of the aforesaid Act of October first, eighteen hundred and ninety, as amended, shall be conditioned for the payment of the tax on all brandy removed thereunder and not used and accounted for within the time and in the manner required by law and regulations, and for the payment of all charges herein imposed on the brandy so withdrawn and used; and the said bonds shall contain such other conditions as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulation prescribe.

SEC. 4. That where brandy to be used in the fortification of wine is distilled on premises adjacent to the winery premises the Commissioner of Internal Revenue may, in his discretion, authorize the erection on either of said premises of fermenting vats for material to be used either in the manufacture of such wines or the brandy to be used in the fortification thereof; and all such materials used or received on either of said premises shall be under the supervision of the officer assigned to such winery, and shall be accounted for at such times and in such manner as the Commissioner may direct.

SEC. 5. That the provisions of sections thirty-two hundred and twenty-one and thirty-two hundred and twenty-three of the Revised Statutes of the United States, as amended by an Act approved March first, eighteen hundred and seventy-nine, are hereby extended to grape brandy withdrawn for use in the fortification of sweet wines, and which, prior to such use, is accidentally destroyed by fire or other casualty while stored in the fortifying room on the winery premises.

SEC. 6. That any person who by any process recovers from wines fortified under the provisions of the aforesaid Act approved October first, eighteen hundred and ninety, or amendments thereto, any brandy or wine spirits used in the manufacture or fortification of said wine, otherwise than is provided for in said Act and its amendments, or who shall rectify, mix, or compound with other distilled spirits such fortified wines or grape brandy or wine spirits unlawfully recovered therefrom, shall, on conviction, be punished for each such offense by a fine of not less than two hundred dollars nor more than one thousand dollars. But the provisions of this section, and the provisions of section thirty-two hundred and forty-four of the Revised Statutes of the United States, as amended, relating to rectification, shall not be held to apply to the blending of pure sweet wines fortified under the provisions of the said Act of October first, eighteen hundred and ninety, or amendments thereto, where such wines are blended for the sole purpose of perfecting the same according to commercial standard.

Approved, June 7, 1906.