



Established 1989

Incorporated 1994

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[www.hvhomebrewers.com](http://www.hvhomebrewers.com)

Next club meeting

## HVHB June 12, 2013

Brown Derby, 96 Main Street, Poughkeepsie 8:00 pm (Second Wednesday of the month)  
The beer brewing style for the June meeting is California Common

### **Club officers:**

President - Eric Wassmuth

VP - Atar Near

Treasurer – Manny Holl

Sargent at arms – John Rudy

Communications Secretary – Phil Van Itallie

Recording Secretary - Hilon Potter

### Minutes of Previous club meeting

## HVHB May 8, 2013

Meeting Minutes for 5/8/2013 by No one

Called to order 8pm by president Eric Wassmuth.

Meeting closed around 9pm.

**Brew of the month** list is now posted on the web site.

July	American Pale Ale,
August	Kolsch,
September	Robust Porter,
October	Oatmeal Stout,
November	No meeting (Holiday party),
December	Strong Scotch Ale.

Treasury Reminder: Please pay (only \$20) if you haven't paid your dues.

Alabama was a hold out

## Final End of Prohibition on homebrewing

Until May 7, 2013, Alabama was the last state where home brewing was illegal.

After congress passed legislation in 1987, home brewers did not have not pay tax and were not considered "brewers". In their attempt to define terms, only "ILLEGALLY PRODUCED BEER" was defined; to be illegally produced, beer had to be sold without paying excise tax. Presumably, the act of paying excise tax makes a beer legal.

Homebrewing became legal in the United States in 1978 (effective in 1979) after Jimmy Carter signed H.R. 1337 effectively approving Public Law 95-458.

Public Law 95-458 was a collection of tax laws to "to amend the Internal Revenue Code of 1954 with respect to excise tax on certain trucks, buses, tractors, et cetera, home production of beer and wine, refunds of the taxes on gasoline and special fuels to aerial applicators, and partial rollovers of lump sum distributions." That is, the law changed the tax status of small quantities (200 gallons per year for two or more adults, 100 gallons for single adults) of wine and beer that were for personal use and not sold.

In addition to changing the taxation of wine and beer, the law

- Amended the IRS Code concerning prices heavy bus, trucks, and bus and truck bodies and chassis
- Entitling aerial applicators who use tax-paid fuel for farming purposes to refunds
- Permitting an employee in a qualified trust to transfer all or part of the total taxable amount of a termination or discontinuance distribution or a lump sum distribution to an eligible rollover source without such amount being included in gross income-
- Permitting the State of California to continue cash payments to supplemental security income recipients in lieu of food stamps

The law defined a Brewer as "Every person who brews beer (except a person who produces only beer exempt from tax under section 5053(e)) and every person who produces beer for sale shall be deemed to be a brewer."

According to the American Homebrewing Association (AHA),

- Homebrewing is federally legal
- The 18th Amendment to the U.S. Constitution, enacting prohibition in 1919, made homebrewing in the U.S. illegal. The 21st Amendment repealed prohibition in 1933, however, the implementing legislation that went with the repeal of prohibition "mistakenly" left out the legalization of home beer making (home wine making was legalized at that time).
- President Jimmy Carter signed H.R. 1337, which contained an amendment sponsored by Senator Alan Cranston creating an exemption from taxation for beer brewed at home for personal or family use, homebrewers did not have to register as breweries and pay tax on their product.

AHA stated that in 2012

- There were more than 1,000,000 homebrewers in the United States.
- There were more than 37,000 American Homebrewers Association members.
- There were approximately 1,500 homebrew clubs in the United States conducting over 300 homebrew competitions.
- There were 7,823 entries were judged in the 2012 AHA National Homebrew Competition



Climbing quickly





Top of pole –now what



Grab the pole to get the sun





Even if there is no pole, grab a nearby vine

