



Dogfish Head Craft Brewery

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**Sam Calagione**  
**President**

May 9, 2012

The Honorable Patrick J. Tiberi  
Chairman  
Subcommittee on Select Revenue Measures  
Committee on Ways and Means  
U.S. House of Representatives  
1102 Longworth House Office Building  
Washington, DC 20515-6348

Dear Chairman Tiberi:

On behalf of the Brewers Association – the national trade association for America's small brewers – I would like to thank you for scheduling your recent Subcommittee hearing to consider certain tax provisions that either expired in 2011 or will expire in 2012 (also known as "tax extenders"). I also am writing to respectfully request that the Subcommittee and the full Ways and Means Committee consider incorporating bipartisan legislation, H.R. 1236 (the Small Brewer Reinvestment and Expanding Workforce Act), in any tax extenders package or other legislative vehicle that comes before the Subcommittee or the full Committee this year.

The Brewers Association recognizes that H.R. 1236, which calls for the first recalibration of the excise tax on America's small brewers in 36 years, is not technically a tax provision that expired in 2011-2012. However, this recalibration is long overdue, and it enjoys strong bipartisan support on the Ways and Means Committee and in the House of Representatives generally. The bill was introduced by Ways and Means Committee member Jim Gerlach, and, at present, 22 other members of the Ways and Means Committee have co-sponsored it. In all, the bill has 163 co-sponsors, and companion legislation introduced in the Senate (S. 534) by Senators Kerry and Crapo has 38 co-sponsors.

The substantive basis for this legislation is compelling. The excise tax recalibration envisioned in H.R. 1236 will assist America's small brewers in expanding their production capacity, fostering economic development and creating more well-paying jobs in towns and cities across our nation. Today, small brewers employ nearly 100,000 full- and part-time workers, and generate more than \$3 billion annually in wages and benefits. This is a growing, dynamic industry, and H.R. 1236 would help the industry develop even more.

Thank you in advance for your consideration of this measure.

Sincerely,

A handwritten signature in blue ink, appearing to read "Sam Calagione", with a long horizontal line extending to the right.

Sam Calagione  
Chairman, The Brewers Association  
Founder and President, Dogfish Head Brewery

cc: The Honorable Dave Camp, Chairman, Committee on Ways and Means  
The Honorable Sander M. Levin, Ranking Member, Committee on Ways and Means