

A BILL

To abolish the Alcohol and Tobacco Tax and Trade Bureau, repeal the provisions of law establishing the Alcohol and Tobacco Tax and Trade Bureau, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Alcohol and Tobacco Tax and Trade Bureau Abolition Act of 2026”.

SECTION 2. FINDINGS.

Congress finds the following:

(1) The Alcohol and Tobacco Tax and Trade Bureau (TTB), a component of the Department of the Treasury, collects federal excise taxes on alcohol, tobacco, firearms, and ammunition and regulates alcohol labeling, permitting, and trade practices.

(2) The functions of the TTB are not “necessary and proper for carrying into Execution” any power vested by the Constitution in the Government of the United States and therefore find no support in Article I, Section 8, Clause 18, which Madison in Federalist No. 44 described as a means of executing powers already granted rather than a source of new ones, as the Anti-Federalist writer Brutus warned in his first essay of 1787 it would otherwise become.

(3) The TTB exercises lawmaking power by issuing rules and standards that carry the force of law, contrary to Article I, Section 1, which vests “All legislative Powers herein granted” in the Congress alone, which may not transfer them to officers unaccountable to the people at the ballot box.

(4) By restricting truthful speech on alcohol labels and in advertising, the TTB infringes the freedom of speech, secured by the First Amendment, which provides that “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.”

(5) By collecting excise taxes on firearms and ammunition that burden the right to keep and bear arms, the TTB infringes the Second Amendment, which declares that “the right of the people to keep and bear Arms, shall not be infringed.”

(6) By imposing penalties disproportionate to any offense, the TTB subjects Americans to penalties and forfeitures that may be grossly disproportionate to any offense, contrary to the Eighth Amendment’s command that excessive fines shall not be “imposed.”

(7) By regulating alcohol permits, labels, and trade practices, the TTB intrudes upon the authority over intoxicating liquors that Section 2 of the Twenty-first Amendment confirms to the States.

(8) In carrying out its functions, the TTB disregards the Ninth Amendment, which provides that “The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people,” including the right of the people to order their own lives, property, and affairs free of federal direction in matters the Constitution does not commit to the Federal Government.

(9) The Constitution delegates to the United States no power over the regulation of intoxicating liquors within the States. By regulating the production, labeling, and trade of alcohol through permits and rules, the TTB exercises powers that the Tenth Amendment reserves “to the States respectively, or to the people,” contrary to Federalist No. 45, in which Madison described the powers delegated to the Federal Government as “few and defined” and those remaining in the States as “numerous and indefinite.”

(10) The Declaration of Independence affirms that governments are instituted to secure the unalienable rights of the people and derive “their just powers from the consent of the governed,” and it charged the Crown with having “erected a multitude of New Offices, and sent hither swarms of Officers to harass our people, and eat out their substance.” The TTB perpetuates the centralized administration the Declaration condemned. The Declaration likewise condemned “imposing Taxes on us without our Consent.”

(11) Abolishing the Alcohol and Tobacco Tax and Trade Bureau and repealing the provisions of law establishing it will reduce the size and cost of the Federal Government, return to the States and to the people the powers the Constitution reserves to them, and restore the constitutional principles of limited government and enumerated powers.

SECTION 3. ABOLITION OF THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU.

(a) In General.—The Alcohol and Tobacco Tax and Trade Bureau, a component of the Department of the Treasury, is hereby abolished effective immediately following the enactment of this Act.

(b) Wind-Down Operations.—Immediately following the enactment of this Act, the President shall designate an appropriate official to expeditiously wind down the operations of the Alcohol and Tobacco Tax and Trade Bureau, ceasing all functions, except that the collection of such excises as Congress lawfully lays, as authorized by Article I, Section 8, Clause 1 of the Constitution, shall be transferred to such other department or officer of the United States as determined by such official.

(c) Transfer of Assets and Liabilities.—All assets, liabilities, contracts, property, and records of the Alcohol and Tobacco Tax and Trade Bureau shall be transferred to the designated official under subsection (b) for appropriate disposition.

(d) Employee Transition.—Employees of the Alcohol and Tobacco Tax and Trade Bureau shall be offered opportunities for reassignment within the federal government or provided with severance and retraining assistance as prescribed by existing federal law.

SECTION 4. REPEAL OF PROVISIONS OF LAW ESTABLISHING THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU.

(a) In General.—The provisions of law establishing the Alcohol and Tobacco Tax and Trade Bureau, and any provision of law vesting functions in the Alcohol and Tobacco Tax and Trade Bureau, are hereby repealed.

(b) Conforming Amendments.—The United States Code and all other relevant Federal laws are amended by—

(1) striking all references to the Alcohol and Tobacco Tax and Trade Bureau and to any office, officer, or function established in or vested in the Alcohol and Tobacco Tax and Trade Bureau;

(2) reassigning only the collection of such excises as Congress lawfully lays, as authorized by Article I, Section 8, Clause 1 of the Constitution, in accordance with section 3(b), and terminating every other function of the Alcohol and Tobacco Tax and Trade Bureau; and

(3) making such other conforming changes as necessary to reflect the repeal and the permanent abolition of the Alcohol and Tobacco Tax and Trade Bureau.

(c) Effective Date.—The repeal under this section shall take effect immediately following the enactment of this Act.

SECTION 5. TRANSITION PROVISIONS.

(a) No Restoration of Prior Structures.—No element of the Alcohol and Tobacco Tax and Trade Bureau shall revert to its organizational structure as it existed prior to the establishment of the Alcohol and Tobacco Tax and Trade Bureau, and no function of the Alcohol and Tobacco Tax and Trade Bureau shall be restored to any predecessor department, agency, or office.

(b) Permanent Abolition.—No department, agency, office, or other entity shall be established to carry out the functions of the Alcohol and Tobacco Tax and Trade Bureau abolished by this Act, other than the enumerated functions transferred under section 3(b).

SECTION 6. SEVERABILITY.

If any provision of this Act, or the application thereof to any person or circumstance, is held invalid, the remainder of the Act and the application of such provision to other persons or circumstances shall not be affected thereby.