

114TH CONGRESS
1ST SESSION

H. R. 2794

To strengthen and unite communities through English literacy and civics education, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 16, 2015

Mr. HONDA (for himself, Mr. VARGAS, Ms. BROWN of Florida, Mr. CÁRDENAS, Mr. SABLAN, Mr. JOHNSON of Georgia, Mr. GUTIÉRREZ, Mr. GRIJALVA, Ms. LEE, Mr. ELLISON, Mr. TAKAI, Mr. QUIGLEY, Mr. MCGOVERN, Ms. BORDALLO, Ms. JUDY CHU of California, Ms. LOFGREN, and Mr. TAKANO) introduced the following bill; which was referred to the Committee on Education and the Workforce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To strengthen and unite communities through English literacy and civics education, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Strengthen and Unite Communities with Civics Edu-
6 cation and English Development Act of 2015”.

1 (b) TABLE OF CONTENTS.—The table of contents for
 2 this Act is as follows:

Sec. 1. Short title; table of contents.
 Sec. 2. Findings.

TITLE I—EXPANDING ENGLISH LITERACY, U.S. HISTORY, AND
 CIVICS EDUCATION

Sec. 101. Increased investment in English literacy, U.S. history, and civics edu-
 cation under the Adult Education and Family Literacy Act.
 Sec. 102. Definitions of English language learner.

TITLE II—BUILDING STRONGER COMMUNITIES THROUGH
 INTEGRATION

Sec. 201. Office of Citizenship and Immigrant Integration.
 Sec. 202. Grants to States.
 Sec. 203. Authorized activities.
 Sec. 204. Reporting and evaluation.
 Sec. 205. Authorization of appropriations.

TITLE III—SUPPORTING ENGLISH LANGUAGE ACQUISITION AND
 ADULT EDUCATION IN THE WORKFORCE

Sec. 301. Credit for employer provided adult English literacy and basic edu-
 cation programs.
 Sec. 302. Presidential Award for Business Leadership in Promoting United
 States Citizenship.

TITLE IV—CELEBRATING THE CONTRIBUTIONS OF IMMIGRANTS
 AND NEW AMERICANS

Sec. 401. New citizens award program.

3 **SEC. 2. FINDINGS.**

4 The Congress finds the following:

5 (1) According to the U.S. Census, there are
 6 presently more than 41.3 million foreign-born resi-
 7 dents living in the United States, including 3 million
 8 refugees.

9 (2) Over half, or 50.8 percent, of the total for-
 10 eign-born population reports speaking English “less
 11 than very well”.

1 (3) Limited English proficiency limits the em-
 2 ployment prospects of these individuals and makes it
 3 more difficult to civically engage new immigrants.

4 (4) Moreover, according to a study by the Mi-
 5 gration Policy Institute, in 2008, there were more
 6 than 1.3 million college-educated immigrants unem-
 7 ployed or working in unskilled jobs.

8 (5) This results in a loss in worker productivity,
 9 loss of income tax revenue, added cost of greater de-
 10 pendence on social services, and undermines the Na-
 11 tion's ability to attract skilled immigrants.

12 (6) A proactive integration policy for new immi-
 13 grants and refugees at the State and local levels will
 14 maximize the benefits immigrants bring to our Na-
 15 tion.

16 **TITLE I—EXPANDING ENGLISH**
 17 **LITERACY, U.S. HISTORY, AND**
 18 **CIVICS EDUCATION**

19 **SEC. 101. INCREASED INVESTMENT IN ENGLISH LITERACY,**
 20 **U.S. HISTORY, AND CIVICS EDUCATION**
 21 **UNDER THE ADULT EDUCATION AND FAMILY**
 22 **LITERACY ACT.**

23 (a) INTEGRATED ENGLISH LITERACY AND CIVICS
 24 EDUCATION PROGRAM.—Section 203 of the Adult Edu-

1 cation and Family Literacy Act (29 U.S.C. 3272) is
2 amended—

3 (1) by redesignating paragraphs (13) through
4 (17) as paragraphs (14) through (18), respectively;
5 and

6 (2) by inserting after paragraph (12), the fol-
7 lowing:

8 “(13) INTEGRATED ENGLISH LITERACY, U.S.
9 HISTORY, AND CIVICS EDUCATION PROGRAM.—The
10 term ‘integrated English literacy, U.S. history, and
11 civics education program’ means a program of in-
12 struction designed to help an English language
13 learner achieve competence in English through
14 contextualized instruction on the rights and respon-
15 sibilities of citizenship, naturalization procedures,
16 civic participation, and United States history and
17 government to help such learner acquire the skills
18 and knowledge to become an active and informed
19 parent, worker, and community member.”.

20 (b) STATE LEADERSHIP ACTIVITIES.—Section
21 223(a)(1) of the Adult Education and Family Literacy Act
22 (29 U.S.C. 3303(a)(1)) is amended by inserting after sub-
23 paragraph (D) the following:

1 “(E) Technical assistance for grant appli-
2 cations of faith- and community-based organiza-
3 tions.”.

4 (c) NATIONAL LEADERSHIP ACTIVITIES.—Section
5 242(c) of the Adult Education and Family Literacy Act
6 (29 U.S.C. 3332(c)) is amended—

7 (1) in paragraph (1)(A), by inserting “and inte-
8 grated English literacy, U.S. history, and civics edu-
9 cation programs” before “, based on scientific evi-
10 dence”; and

11 (2) in paragraph (2)—

12 (A) in subparagraph (C), by striking “ac-
13 tivities,” in the matter preceding clause (i) and
14 inserting “and integrated English literacy, U.S.
15 history, and civics education programs,”;

16 (B) in subparagraph (C)(vii)(III), by in-
17 serting “integrated English literacy, U.S. his-
18 tory, and civics education programs and” before
19 “workplace”; and

20 (C) in subparagraph (D)—

21 (i) in clause (i), by inserting “and in-
22 tegrated English literacy, U.S. history, and
23 civics education programs” before the
24 semicolon at the end;

1 (ii) in clause (iii), by striking “and”
 2 after the semicolon;

3 (iii) in clause (iv), by inserting “and”
 4 after the semicolon; and

5 (iv) by adding at the end the fol-
 6 lowing:

7 “(v) the extent to which integrated
 8 English literacy, U.S. history, and civics
 9 education programs carried out under sec-
 10 tion 244 lead participants in such pro-
 11 grams to increase their civic participation
 12 and, if applicable, lead such participants to
 13 become United States citizens;”.

14 (d) INTEGRATED ENGLISH LITERACY, U.S. HIS-
 15 TORY, AND CIVICS EDUCATION.—Subtitle D of the Adult
 16 Education and Family Literacy Act (29 U.S.C. 3331 et
 17 seq.) is amended by adding at the end the following:

18 **“SEC. 244. INTEGRATED ENGLISH LITERACY, U.S. HISTORY,**
 19 **AND CIVICS EDUCATION PROGRAMS.**

20 “(a) PROGRAM AUTHORIZED.—From funds appro-
 21 priated to carry out this section, the Secretary shall award
 22 grants to States, from allocations under subsection (b),
 23 for integrated English literacy, U.S. history, and civics
 24 education programs.

25 “(b) ALLOCATIONS.—

1 “(1) IN GENERAL.—Subject to paragraph (2),
2 from the amount appropriated under subsection (c)
3 for a fiscal year, the Secretary shall allocate—

4 “(A) 65 percent of such amount to States
5 on the basis of a State’s need for integrated
6 English, U.S. history, and civics education pro-
7 grams, as determined by calculating each
8 State’s share of a 10-year average of the data
9 compiled by the Office of Immigration Statistics
10 of the Department of Homeland Security, for
11 immigrants admitted for lawful permanent resi-
12 dence for the 10 most recent years; and

13 “(B) 35 percent of such amount to the
14 States on the basis of whether the State experi-
15 enced growth, as measured by the average of
16 the 3 most recent years for which data compiled
17 by the Office of Immigration Statistics of the
18 Department of Homeland Security are avail-
19 able, for immigrants admitted for lawful perma-
20 nent residence.

21 “(2) MINIMUM.—No State shall receive an allo-
22 cation under paragraph (1) in an amount that is less
23 than \$60,000.

24 “(c) DEFINITION.—The term ‘State’ means each of
25 the 50 States, the District of Columbia, the Common-

1 wealth of Puerto Rico, Guam, the Commonwealth of the
2 Northern Mariana Islands, American Samoa, and the
3 United States Virgin Islands.

4 “(d) AUTHORIZATION OF APPROPRIATION.—For the
5 purpose of carrying out this section, there are authorized
6 to be appropriated \$200,000,000 for fiscal year 2016,
7 \$250,000,000 for fiscal year 2017, and \$300,000,000 for
8 fiscal year 2018.”.

9 **SEC. 102. DEFINITIONS OF ENGLISH LANGUAGE LEARNER.**

10 (a) ELEMENTARY AND SECONDARY EDUCATION ACT
11 OF 1965.—Section 9101(25) of the Elementary and Sec-
12 ondary Education Act of 1965 (20 U.S.C. 7801(25)) is
13 amended by striking the matter preceding subparagraph
14 (A) and inserting the following:

15 “(25) ENGLISH LANGUAGE LEARNER.—The
16 term ‘English language learner’ means an indi-
17 vidual—”.

18 (b) REFERENCES.—Any reference in the Elementary
19 and Secondary Education Act of 1965 (20 U.S.C. 6301
20 et seq.) to an individual who is limited English proficient
21 shall be construed to refer to an English language learner.

1 **TITLE II—BUILDING STRONGER**
2 **COMMUNITIES THROUGH IN-**
3 **TEGRATION**

4 **SEC. 201. OFFICE OF CITIZENSHIP AND IMMIGRANT INTE-**
5 **GRATION.**

6 (a) ESTABLISHMENT OF THE OFFICE OF CITIZEN-
7 SHIP AND IMMIGRANT INTEGRATION.—

8 (1) IN GENERAL.—There is established in the
9 Executive Office of the President an Office of Citi-
10 zenship and Immigrant Integration. There shall be
11 a Chief of the Office of Citizenship and Immigrant
12 Integration who shall head the office.

13 (2) CONFORMING AMENDMENT.—Section 451(f)
14 of the Homeland Security Act of 2002 (6 U.S.C.
15 271(f)) is repealed.

16 (b) FUNCTIONS.—The Office of Citizenship and Im-
17 migrant Integration shall be responsible for—

18 (1) establishing national goals for introducing
19 new Americans into the United States and meas-
20 uring the degree to which such goals are met;

21 (2) assessing and coordinating Federal policies,
22 regulations, task forces, and commissions related to
23 introducing immigrants into the United States;

24 (3) continuing with the efforts of the Task
25 Force on New Americans established under Execu-

1 tive Order No. 13404 to facilitate a dialogue among
2 Federal agencies, make recommendations to the
3 President of the United States, and follow through
4 with initiatives administered by the Task Force
5 under the authority of such Executive order;

6 (4) serving as a liaison and intermediary with
7 State and local governments and other entities to as-
8 sist in establishing local goals, task forces, and coun-
9 cils to assist in introducing immigrants to the
10 United States;

11 (5) coordinating with other Federal agencies to
12 provide information to State and local governments
13 on the demand for English acquisition programs and
14 best practices in place on the Federal and State level
15 for aliens who have recently arrived in the United
16 States;

17 (6) assisting States in coordinating activities
18 with the grant program carried out under title III
19 of the Strengthen and Unite Communities with
20 Civics Education and English Development Act of
21 2015; and

22 (7) promoting instruction and training on citi-
23 zenship responsibilities for aliens interested in be-
24 coming naturalized citizens of the United States, in-

1 including the development of educational materials for
2 such aliens.

3 (c) DONATIONS.—

4 (1) ACCEPTANCE OF DONATIONS.—The Chief of
5 the Office of Citizenship and Immigrant Integration
6 may accept monetary and in-kind donations to sup-
7 port the activities described in subsection (b).

8 (2) DEDICATION OF FUNDS.—Notwithstanding
9 any other provision of law—

10 (A) any funds donated to the Office of
11 Citizenship and Immigrant Integration to sup-
12 port the activities described in subsection (b)
13 shall be deposited entirely into an account es-
14 tablished for such purpose;

15 (B) the funds contained in such account
16 shall be used solely to support such activities;
17 and

18 (C) funds that were not donated for the
19 exclusive purpose of supporting such activities
20 may not be deposited into such account.

21 (d) REPORT TO CONGRESS.—The Chief of the Office
22 of Citizenship and Immigrant Integration shall submit a
23 biennial report to the authorizing Committees in Congress
24 that describes the activities of the office.

1 **SEC. 202. GRANTS TO STATES.**

2 (a) **AUTHORITY TO PROVIDE GRANTS.**—Subject to
3 subsections (c) and (d), the Chief of the Office of Citizen-
4 ship and Immigrant Integration is authorized to provide
5 competitive grants to States to form State New American
6 Councils as described in subsection (b) to carry out activi-
7 ties described in section 203.

8 (b) **STATE NEW AMERICAN COUNCILS.**—A State
9 New American Council shall consist of not less than 15
10 and not more than 19 individuals from the State and shall
11 include, to the extent practicable, representatives from the
12 following sectors:

13 (1) Business.

14 (2) Faith-based organizations.

15 (3) Civic organizations.

16 (4) Philanthropic leaders.

17 (5) Nonprofit organizations, including those
18 with experience working with immigrant commu-
19 nities.

20 (6) Representatives from key education stake-
21 holders, such as State educational agencies, local
22 educational agencies, community colleges, teachers,
23 or organizations representing teachers and other em-
24 ployees.

25 (7) Representatives of State adult education of-
26 fices.

1 (8) Representatives of State or local public li-
2 braries.

3 (9) Representatives of statewide or local govern-
4 ment officials.

5 (c) WAIVER OF REQUIREMENT.—

6 (1) AUTHORITY TO GRANT.—The Chief of the
7 Office of Citizenship and Immigrant Integration
8 may award a grant under subsection (a) to a State
9 without requiring the State to form a State New
10 American Council if the Chief determines that the
11 State is carrying out similar statewide initiatives to
12 introduce immigrants into the State and into the
13 United States.

14 (2) GUIDELINES.—The Chief shall establish
15 guidelines for awarding grants to States described in
16 paragraph (1).

17 (d) GRANTS TO LOCAL GOVERNMENTS.—The Chief
18 of the Office of Citizenship and Immigrant Integration
19 may provide a grant under subsection (a) to a local gov-
20 ernment at the discretion of the Chief.

21 (e) APPLICATION.—To be eligible to receive a grant
22 under this section, an applicant shall submit an applica-
23 tion to the Chief of the Office of Citizenship and Immi-
24 grant Integration at such time, in such manner, and con-

1 taining such information as the Chief may reasonably re-
2 quire. Such application shall include—

3 (1) if the applicant is a State seeking to form
4 a State New American Council, an assurance that
5 such State New American Council will meet the re-
6 quirements of subsection (b);

7 (2) the number of immigrants in the State in
8 which the applicant is located;

9 (3) a description of the challenges in intro-
10 ducing new Americans in the State and local com-
11 munity; and

12 (4) any other information that the Chief may
13 reasonably require.

14 (f) DURATION.—A grant awarded under subsection
15 (a) shall be for a period of 5 years.

16 (g) PRIORITY.—Priority shall be given to grant appli-
17 cations that—

18 (1) use matching funds, from non-Federal
19 sources, which may include in-kind contributions;
20 and

21 (2) demonstrate collaboration with private enti-
22 ties to achieve the goals of their comprehensive plan.

23 (h) ADDITIONAL CONSIDERATION.—Additional con-
24 sideration shall be given to grant applications submitted
25 by States with a large increase in the population of immi-

1 grants over the previous 10 years relative to past migra-
2 tion patterns, based on data compiled by the Office of Im-
3 migration Statistics of the Department of Homeland Secu-
4 rity.

5 (i) GRANT AMOUNT.—The amount of a grant award-
6 ed under subsection (a) shall be not less than \$500,000
7 and not more than \$5,000,000 for each fiscal year.

8 (j) RESERVATIONS.—

9 (1) NATIONAL.—The Chief of the Office of Citi-
10 zenship and Immigrant Integration shall reserve not
11 more than 1 percent of the amount appropriated to
12 carry out this section for such Office, including the
13 evaluation of funds distributed.

14 (2) STATES.—A State awarded a grant under
15 subsection (a) may reserve not more than 10 percent
16 of such grant amount for the creation and operation
17 of the State New American Council.

18 **SEC. 203. AUTHORIZED ACTIVITIES.**

19 (a) MANDATORY ACTIVITIES.—A grant awarded
20 under section 202(a) shall be used—

21 (1) to develop, implement, expand, or enhance
22 a comprehensive plan to introduce new immigrants
23 into the State, including the increase in English lit-
24 eracy, U.S. history, and civics education;

1 (2) to provide subgrants to local communities
2 as described in subsection (c);

3 (3) if the grant is awarded to a State to form
4 a State New American Council, to convene meetings
5 of the State New American Council not less fre-
6 quently than once each quarter;

7 (4) to disseminate best practices and other in-
8 formation compiled by the Office of Citizenship and
9 Immigrant Integration that pertains to effective pro-
10 grams for English acquisition and civics education;
11 and

12 (5) to convene public hearings not less fre-
13 quently than once each year to report on the activi-
14 ties carried out by such grant.

15 (b) PERMISSIBLE ACTIVITIES.—A grant awarded
16 under section 202(a) may be used—

17 (1) to solicit and disseminate solutions and
18 remedies to the challenges of introducing new Amer-
19 icans in the State or municipality in which the grant
20 is awarded;

21 (2) to provide technical assistance, training, or
22 coordination for State or local agencies to improve
23 programs to introduce new Americans into the
24 United States, such as English literacy, U.S. his-
25 tory, and civics education;

1 (3) to review and develop strategies to expand
2 distance learning as a method of instruction for
3 English literacy, U.S. history, and civics education
4 and available technological programs that may sup-
5 plement or supplant quality classroom instruction;

6 (4) to coordinate with entities of other States
7 engaged in activities under this title or other activi-
8 ties to introduce new Americans into the State or
9 community; and

10 (5) to develop materials focused on preparation
11 for the naturalization test, engage in outreach and
12 educational activities on the naturalization process,
13 and provide assistance to immigrants with the natu-
14 ralization application, where appropriate.

15 (c) SUBGRANTS TO LOCAL COMMUNITIES.—

16 (1) REQUIREMENT TO AWARD.—A grant under
17 section 202(a) shall be used to award competitive
18 subgrants—

19 (A) to entities of local governments and
20 faith-based community organizations to assist
21 communities with local efforts to introduce new
22 Americans into the community; and

23 (B) to support the work of community or-
24 ganizations and academic institutions assist-
25 ing—

1 (i) immigrants who were educated
2 abroad gain the necessary credentials to
3 practice their profession in the United
4 States; and

5 (ii) skilled immigrants through—

6 (I) capacity and identification
7 and assessment;

8 (II) educational case manage-
9 ment;

10 (III) educational interventions;

11 and

12 (IV) discharge and job place-
13 ment.

14 (2) AUTHORIZED ACTIVITIES.—Subgrants shall
15 be awarded under paragraph (1) to entities of local
16 governments for use to carry out activities in accord-
17 ance with—

18 (A) a comprehensive plan described in sub-
19 section (a)(1); and

20 (B) any guidance provided by the Chief of
21 the Office of Citizenship and Immigrant Inte-
22 gration.

23 (3) SUBGRANT AMOUNT.—The amount of a
24 subgrant awarded under this subsection shall be not

1 less than \$100,000 and not more than \$600,000 for
2 a fiscal year.

3 **SEC. 204. REPORTING AND EVALUATION.**

4 (a) REPORTING REQUIREMENT.—

5 (1) IN GENERAL.—Each entity awarded a grant
6 under section 202(a) shall submit a report annually
7 to the Office of Citizenship and Immigrant Integra-
8 tion that—

9 (A) describes the activities of the State
10 New American Council and subgrant recipients
11 and how these activities meet the goals of—

12 (i) the Chief of the Office of Citizen-
13 ship and Immigrant Integration; and

14 (ii) the comprehensive plan described
15 in section 203(a)(1); and

16 (B) describes the geographic areas being
17 served, the number of immigrants in such
18 areas, and the primary languages spoken there.

19 (2) OTHER REQUIREMENTS.—The Chief of the
20 Office of Citizenship and Immigrant Integration
21 may set out other requirements as the Chief sees fit
22 in order to—

23 (A) impose accountability; and

1 (B) measure the outcomes of the activities
2 carried out with grants awarded under section
3 202(a).

4 (b) ANNUAL EVALUATION.—The Chief of the Office
5 of Citizenship and Immigrant Integration shall conduct an
6 annual evaluation of the grant program established under
7 this title and use such evaluation—

8 (1) to improve the effectiveness of programs
9 carried out by the Chief;

10 (2) to assess future needs of immigrants and of
11 State and local governments related to immigrants;

12 (3) to determine the effectiveness of such grant
13 program; and

14 (4) to ensure that the grantees and subgrantees
15 are acting within the scope and purpose of this title.

16 **SEC. 205. AUTHORIZATION OF APPROPRIATIONS.**

17 There are authorized to be appropriated to carry out
18 this title \$100,000,000 for each of the fiscal years 2016
19 through 2021.

1 **TITLE** **III—SUPPORTING**
 2 **ENGLISH LANGUAGE ACQUI-**
 3 **SITION AND ADULT EDU-**
 4 **CATION IN THE WORKFORCE**

5 **SEC. 301. CREDIT FOR EMPLOYER PROVIDED ADULT**
 6 **ENGLISH LITERACY AND BASIC EDUCATION**
 7 **PROGRAMS.**

8 (a) IN GENERAL.—Subpart D of part IV of sub-
 9 chapter A of chapter 1 of the Internal Revenue Code of
 10 1986 (relating to business related credits) is amended by
 11 adding at the end the following:

12 **“SEC. 45S. EMPLOYER-PROVIDED ADULT ENGLISH LIT-**
 13 **ERACY AND BASIC EDUCATION PROGRAMS.**

14 “(a) IN GENERAL.—For the purposes of section 38,
 15 the credit determined under this section with respect to
 16 any employer for the taxable year is an amount equal to
 17 20 percent of qualified education program expenses, or no
 18 more than \$1,000 per full-time employee participating in
 19 the qualified education program.

20 “(b) QUALIFIED EDUCATION PROGRAM EX-
 21 PENSES.—For purposes of this section:

22 “(1) IN GENERAL.—The term ‘qualified edu-
 23 cation program expenses’ means expenses paid or in-
 24 curred by an employer to make available qualified
 25 education to employees of the employer, who are

1 English language learners or have not received a
2 secondary school diploma, or its recognized equiva-
3 lent, or who lack sufficient mastery of basic edu-
4 cational skills to enable the individuals to function
5 effectively in society.

6 “(2) QUALIFIED EDUCATION.—The term ‘quali-
7 fied education’ means adult education and literacy
8 activities provided—

9 “(A) by an eligible provider which for the
10 fiscal year ending during the employer’s taxable
11 year receives Federal funds under section 231
12 of the Adult Education and Family Literacy
13 Act (29 U.S.C. 3321) for adult education and
14 literacy activities, or

15 “(B) in curriculum approved by the De-
16 partment of Education, the Employment and
17 Training Administration of the Department of
18 Labor, or in current use by a Federal agency.

19 “(3) ELIGIBLE PROVIDER; ADULT EDUCATION
20 AND LITERACY ACTIVITIES.—The terms ‘eligible pro-
21 vider’, and ‘adult education and literacy activities’
22 shall have the respective meanings given to such
23 terms in section 203 of the Adult Education and
24 Family Literacy Act (29 U.S.C. 3272).

1 “(4) ENGLISH LANGUAGE LEARNER.—The term
2 ‘English language learner’ shall have the same
3 meaning given to such term in section 9101(25) of
4 the Elementary and Secondary Education Act of
5 1965 (20 U.S.C. 7801(25)), as amended by section
6 102(b)(1) of the Strengthen and Unite Communities
7 with Civics Education and English Development Act
8 of 2015.

9 “(c) SPECIAL RULES.—For purposes of this section:

10 “(1) FULL-TIME EMPLOYMENT.—An employee
11 shall be considered full-time if such employee is em-
12 ployed at least 30 hours per week for 25 or more
13 calendar weeks in the taxable year.

14 “(2) AGGREGATION RULE.—All persons treated
15 as a single employer under subsection (a) or (b) or
16 section 52, or subsection (m) or (o) of section 414,
17 shall be treated as one person.

18 “(d) DENIAL OF DOUBLE BENEFIT.—No deduction
19 or credit shall be allowed under any other provision of this
20 chapter for any amount taken into account in determining
21 the credit under this section.

22 “(e) ELECTION TO HAVE CREDIT NOT APPLY.—A
23 taxpayer may elect (at such time and in such manner as
24 the Secretary may by regulations prescribe) to have this
25 section not apply for any taxable year.”.

1 (b) CREDIT TO BE PART OF GENERAL BUSINESS

2 CREDIT.—Subsection (b) of section 38 of such Code (re-
3 lating to current year business credit) is amended by strik-
4 ing “plus” at the end of paragraph (35), by striking the
5 period at the end of paragraph (36) and inserting “, plus”,
6 and by adding at the end the following new paragraph:

7 “(37) the adult English literacy and basic edu-
8 cation programs credit determined under section
9 45Q.”.

10 (c) TREATMENT OF POSSESSIONS.—

11 (1) PAYMENTS TO POSSESSIONS.—

12 (A) MIRROR CODE POSSESSION.—The Sec-
13 retary of the Treasury shall pay to each posses-
14 sion of the United States with a mirror code
15 tax system amounts equal to the loss to that
16 possession by reason of the application of sec-
17 tion 45S of the Internal Revenue Code of 1986
18 (as added by this section). Such amounts shall
19 be determined by the Secretary of the Treasury
20 based on information provided by the govern-
21 ment of the respective possession.

22 (B) OTHER POSSESSIONS.—The Secretary
23 of the Treasury shall pay to each possession of
24 the United States which does not have a mirror
25 code tax system amounts estimated by the Sec-

1 retary of the Treasury as being equal to the ag-
2 gregate benefits that would have been provided
3 to taxpayers such possession by reason of the
4 application of section 45S of such Code (as so
5 added) if a mirror code tax system had been in
6 effect in such possession. The preceding sen-
7 tence shall not apply with respect to any posses-
8 sion of the United States unless such possession
9 has a plan, which has been approved by the
10 Secretary of the Treasury, under which such
11 possession will promptly distribute such pay-
12 ments to the taxpayers of such possession.

13 (2) COORDINATION WITH CREDIT ALLOWED
14 AGAINST UNITED STATES INCOME TAXES.—The
15 credit allowed against United States income taxes
16 for any taxable year under section 38 of such Code
17 to any taxpayer shall be reduced by the amount of
18 any credit (or other tax benefit described in para-
19 graph (1)(B)) allowed to such person against income
20 taxes imposed by the possession of the United States
21 by reason of this subsection for such taxable year.

22 (3) DEFINITIONS AND SPECIAL RULES.—

23 (A) POSSESSION OF THE UNITED
24 STATES.—For purposes of this subsection, the
25 term “possession of the United States” includes

1 American Samoa, Guam, the Commonwealth of
2 the Northern Mariana Islands, the Common-
3 wealth of Puerto Rico, and the United States
4 Virgin Islands.

5 (B) MIRROR CODE TAX SYSTEM.—For pur-
6 poses of this subsection, the term “mirror code
7 tax system” means, with respect to any posses-
8 sion of the United States, the income tax sys-
9 tem of such possession if the income tax liabil-
10 ity of the residents of such possession under
11 such system is determined by reference to the
12 income tax laws of the United States as if such
13 possession were the United States.

14 (C) TREATMENT OF PAYMENTS.—For pur-
15 poses of section 1324(b)(2) of title 31, United
16 States Code, the payments under this sub-
17 section shall be treated in the same manner as
18 a refund due from the credit provisions de-
19 scribed in such section.

20 (d) CLERICAL AMENDMENT.—The table of sections
21 for subpart D of part IV of subchapter A of chapter 1
22 of the such Code is amended by adding at the end the
23 following new item:

“45S. Employer-provided adult English literacy and basic education programs.”.

1 (e) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2015.

4 **SEC. 302. PRESIDENTIAL AWARD FOR BUSINESS LEADER-**
5 **SHIP IN PROMOTING UNITED STATES CITI-**
6 **ZENSHIP.**

7 (a) ESTABLISHMENT.—There is established the Pres-
8 idential Award for Business Leadership in Promoting
9 United States Citizenship (referred to in this section as
10 the “Presidential Citizenship Award”), which shall be
11 awarded to companies and other organizations that make
12 extraordinary efforts in assisting their employees and
13 members to learn English and increase their under-
14 standing of United States history and civics.

15 (b) SELECTION AND PRESENTATION OF AWARD.—

16 (1) SELECTION.—The President shall periodi-
17 cally award the Presidential Citizenship Award to
18 large and small companies and other organizations
19 described in subsection (a) after reviewing rec-
20 ommendations to the President with respect to such
21 award by the Secretary of Homeland Security and
22 the Secretary of Commerce.

23 (2) PRESENTATION.—The presentation of the
24 Presidential Citizenship Award shall be made by the

1 President, or a designee of the President, in con-
2 junction with an appropriate ceremony.

3 **TITLE IV—CELEBRATING THE**
4 **CONTRIBUTIONS OF IMMI-**
5 **GRANTS AND NEW AMERI-
6 **CANS****

7 **SEC. 401. NEW CITIZENS AWARD PROGRAM.**

8 (a) ESTABLISHMENT.—There is established a new
9 citizens award program to recognize citizens who—

10 (1) have made an outstanding contribution to
11 the United States; and

12 (2) are naturalized during the 10-year period
13 ending on the date of such recognition.

14 (b) PRESENTATION AUTHORIZED.—

15 (1) IN GENERAL.—The President is authorized
16 to present a medal, in recognition of outstanding
17 contributions to the United States, to citizens de-
18 scribed in subsection (a).

19 (2) MAXIMUM NUMBER OF AWARDS.—Not more
20 than 10 citizens may receive a medal under this sec-
21 tion in any calendar year.

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