

116TH CONGRESS
1ST SESSION

H. R. 3876

To amend the Internal Revenue Code of 1986 to ensure the solvency of the Black Lung Disability Trust Fund by extending the excise tax on coal.

IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2019

Mr. SCOTT of Virginia (for himself and Ms. ADAMS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to ensure the solvency of the Black Lung Disability Trust Fund by extending the excise tax on coal.

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.**

4 This Act may be cited as the “Black Lung Benefits
5 Disability Trust Fund Solvency Act”.

6 **SEC. 2. EXTENSION OF BLACK LUNG DISABILITY TRUST**
7 **FUND EXCISE TAX.**

8 (a) IN GENERAL.—Section 4121(e)(2)(A) of the In-
9 ternal Revenue Code of 1986 is amended by striking “De-
10 cember 31, 2018” and inserting “December 31, 2029”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply on and after the first day of the
3 first calendar month beginning after the date of the enact-
4 ment of this Act.

○