

116TH CONGRESS
1ST SESSION

H. R. 4142

To rebuild the Nation's infrastructure, provide a consumer rebate to the American people, assist coal country, reduce harmful pollution, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 2019

Mr. LARSON of Connecticut (for himself, Ms. NORTON, Mr. LYNCH, and Mr. PAYNE) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure, Energy and Commerce, Agriculture, Education and Labor, Natural Resources, Science, Space, and Technology, and Financial Services, 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 rebuild the Nation's infrastructure, provide a consumer rebate to the American people, assist coal country, reduce harmful pollution, 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 “America Wins Act”.

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. Tax on carbon dioxide content of certain substances.
- Sec. 3. Energy Refund Program.
- Sec. 4. Consumer tax rebate.

3 **SEC. 2. TAX ON CARBON DIOXIDE CONTENT OF CERTAIN**
 4 **SUBSTANCES.**

5 (a) IN GENERAL.—Chapter 38 of the Internal Rev-
 6 enue Code of 1986 (relating to environmental taxes) is
 7 amended by adding at the end thereof the following new
 8 subchapter:

9 **“Subchapter E—Tax on Carbon Dioxide**
 10 **Content of Certain Substances**

- “Sec. 4691. Imposition of tax.
- “Sec. 4692. Refunds or credits.
- “Sec. 4693. Border adjustments.
- “Sec. 4694. Definitions and special rules.

11 **“SEC. 4691. IMPOSITION OF TAX.**

12 “(a) IN GENERAL.—There is hereby imposed a tax
 13 on any taxable carbon substance sold by the manufacturer,
 14 producer, or importer thereof.

15 “(b) AMOUNT OF TAX.—

16 “(1) IN GENERAL.—The amount of tax imposed
 17 by subsection (a) on any taxable carbon substance
 18 shall be the applicable amount per ton of carbon di-
 19 oxide content of such substance, as determined by
 20 the Secretary in consultation with the Secretary of
 21 Energy.

1 “(2) FRACTIONAL PART OF TON.—In the case
2 of a fraction of a ton, the tax imposed by subsection
3 (a) shall be the same fraction of the amount of such
4 tax imposed on a whole ton.

5 “(3) APPLICABLE AMOUNT.—

6 “(A) IN GENERAL.—For purposes of para-
7 graph (1), the term ‘applicable amount’ means
8 \$52.

9 “(B) INFLATION ADJUSTMENT.—In the
10 case of any taxable year beginning in a calendar
11 year after 2020, the dollar amount in subpara-
12 graph (A) shall be increased by an amount
13 equal to—

14 “(i) such dollar amount, multiplied by

15 “(ii) the cost-of-living adjustment de-
16 termined under section 1(f)(3) for the cal-
17 endar year in which the taxable year be-
18 gins, determined—

19 “(I) by substituting ‘calendar
20 year 2019’ for ‘calendar year 2016’ in
21 subparagraph (A)(ii) thereof, and

22 “(II) by substituting for the C-
23 CPI-U referred to section
24 1(f)(3)(A)(i) the amount that such C-
25 CPI-U would have been if the annual

1 percentage increase in C–CPI–U with
2 respect to each year after 2020 had
3 been 6 percentage points greater.

4 “(c) SUBSTANCE TAXED ONLY ONCE.—No tax shall
5 be imposed by subsection (a) with respect to a taxable car-
6 bon substance if the person who would be liable for such
7 tax establishes that a prior tax imposed by such section
8 has been imposed with respect to such product.

9 “(d) EXEMPTION FOR EXPORTS.—

10 “(1) TAX-FREE SALES.—

11 “(A) IN GENERAL.—No tax shall be im-
12 posed under subsection (a) on the sale by the
13 manufacturer or producer of any taxable carbon
14 substance for export or for resale by the pur-
15 chaser to a second purchaser for export.

16 “(B) PROOF OF EXPORT REQUIRED.—
17 Rules similar to the rules of section 4221(b)
18 shall apply for purposes of subparagraph (A).

19 “(2) CREDIT OR REFUND WHERE TAX PAID.—

20 “(A) IN GENERAL.—Except as provided in
21 subparagraph (B), if—

22 “(i) tax under subsection (a) was paid
23 with respect to any taxable carbon sub-
24 stance, and

1 “(ii)(I) such substance was exported
2 by any person, or

3 “(II) such substance was used as a
4 material in the manufacture or production
5 of a taxable carbon substance which was
6 exported by any person and which, at the
7 time of export, was a taxable carbon sub-
8 stance,

9 credit or refund (without interest) of such tax
10 shall be allowed or made to the person who paid
11 such tax.

12 “(B) CONDITION TO ALLOWANCE.—No
13 credit or refund shall be allowed or made under
14 subparagraph (A) unless the person who paid
15 the tax establishes that he—

16 “(i) has repaid or agreed to repay the
17 amount of the tax to the person who ex-
18 ported the taxable carbon substance, or

19 “(ii) has obtained the written consent
20 of such exporter to the allowance of the
21 credit or the making of the refund.

22 “(C) REFUNDS DIRECTLY TO EX-
23 PORTER.—The Secretary shall provide, in regu-
24 lations, the circumstances under which a credit
25 or refund (without interest) of the tax under

1 subsection (a) shall be allowed or made to the
2 person who exported the taxable carbon sub-
3 stance, where—

4 “(i) the person who paid the tax
5 waives his claim to the amount of such
6 credit or refund, and

7 “(ii) the person exporting the taxable
8 carbon substance provides such informa-
9 tion as the Secretary may require in such
10 regulations.

11 **“SEC. 4692. REFUNDS OR CREDITS.**

12 “(a) SEQUESTERED CARBON.—Under regulations
13 prescribed by the Secretary, if—

14 “(1) a person uses a taxable carbon substance
15 as a feedstock so that the carbon associated with
16 such substance will not be emitted, or

17 “(2) a person captures and sequesters the car-
18 bon in a taxable carbon substance,

19 then an amount equal to the amount of tax in effect under
20 section 4691(b) with respect to such substance for the cal-
21 endar year in which such use begins shall be allowed as
22 a credit or refund (without interest) to such person in the
23 same manner as if it were an overpayment of tax imposed
24 by section 4691.

1 “(b) PREVIOUSLY TAXED CARBON SUBSTANCES
2 USED TO MAKE ANOTHER TAXABLE CARBON SUB-
3 STANCE.—Under regulations prescribed by the Secretary,
4 if—

5 “(1) a tax under section 4691 was paid with re-
6 spect to any taxable carbon substance, and

7 “(2) such substance was used by any person in
8 the manufacture or production of any other sub-
9 stance which is a taxable carbon substance,

10 then an amount equal to the tax so paid shall be allowed
11 as a credit or refund (without interest) to such person in
12 the same manner as if it were an overpayment of tax im-
13 posed by section 4691(a). In any case to which this para-
14 graph applies, the amount of any such credit or refund
15 shall not exceed the amount of tax imposed by section
16 4691(a) on the other taxable fuel manufactured or pro-
17 duced (or which would have been imposed by such sub-
18 section on such other fuel but for section 4691(c)).

19 **“SEC. 4693. BORDER ADJUSTMENTS.**

20 “(a) IMPORTS.—The Secretary shall impose a carbon
21 equivalency fee on imports of carbon-intensive goods that
22 shall be equivalent to the cost that domestic producers of
23 comparable carbon-intensive goods incur as a result of—

1 “(1) taxes paid by manufacturers, producers,
2 and importers of taxable carbon substances under
3 this section, and

4 “(2) carbon equivalency fees paid by importers
5 of carbon intensive goods used in the production of
6 the comparable carbon intensive goods in question.

7 “(b) EXPORTS.—Notwithstanding the limitations of
8 section 4692, the Secretary shall allow as a credit or re-
9 fund (without interest) to the exporter of a carbon-inten-
10 sive good produced in the United States in the same man-
11 ner as if it were an overpayment of tax imposed by section
12 4691 an amount equivalent to the cost that domestic pro-
13 ducers of such carbon intensive goods incur as a result
14 of—

15 “(1) taxes paid by manufacturers, producers,
16 and importers of taxable carbon substances under
17 this section, and

18 “(2) carbon equivalency fees paid by importers
19 of carbon intensive goods used in the production of
20 the comparable carbon intensive goods in question.

21 “(c) EXPIRATION.—This section shall cease to have
22 effect at such time as and to the extent that—

23 “(1)(A) an international agreement requiring
24 countries that emit greenhouse gases and produce

1 carbon intensive goods for international markets to
2 adopt equivalent measures comes into effect, or

3 “(B) the country of export has implemented
4 equivalent measures, and

5 “(2) the actions provided for by subsections (a)
6 and (b) are no longer appropriate.

7 **“SEC. 4694. DEFINITIONS AND SPECIAL RULES.**

8 “(a) DEFINITIONS.—For purposes of this sub-
9 chapter—

10 “(1) TAXABLE CARBON SUBSTANCE.—The term
11 ‘taxable carbon substance’ means—

12 “(A) coal (including lignite and peat),

13 “(B) petroleum and any petroleum product
14 (as defined in section 4612(a)(3)), and

15 “(C) natural gas,

16 which is extracted, manufactured, or produced in the
17 United States or entered into the United States for
18 consumption, use, or warehousing.

19 “(2) UNITED STATES.—The term ‘United
20 States’ has the meaning given such term by section
21 4612(a)(4).

22 “(3) IMPORTER.—The term ‘importer’ means
23 the person entering the taxable carbon substance for
24 consumption, use, or warehousing.

1 “(4) TON.—The term ‘ton’ means metric tons.
2 In the case of any taxable carbon substance which
3 is a gas, the term ‘ton’ means the amount of such
4 gas in cubic feet which is the equivalent of a metric
5 ton on a molecular weight basis.

6 “(5) CARBON-INTENSIVE GOOD.—The term
7 ‘carbon-intensive good’ means a good that (as identi-
8 fied by the Secretary by rule)—

9 “(A) is a primary product, or

10 “(B) is a manufactured item in which one
11 or more primary products are inputs and the
12 cost of production of which in the United States
13 is significantly increased by this subchapter.

14 “(6) PRIMARY PRODUCT.—The term ‘primary
15 product’ means—

16 “(A) iron, steel, steel mill products (includ-
17 ing pipe and tube), aluminum, cement, glass
18 (including flat, container, and specialty glass
19 and fiberglass), pulp, paper, chemicals, or in-
20 dustrial ceramics, and

21 “(B) any other manufactured product that
22 the Secretary determines—

23 “(i) is sold for purposes of further
24 manufacture, and

1 “(ii) generates, in the course of the
2 manufacture of the product, direct and in-
3 direct carbon-dioxide emissions that are
4 comparable (on an emissions-per-dollar of
5 output basis) to emissions generated in the
6 manufacture or production of primary
7 products identified in subparagraph (A).

8 “(7) EQUIVALENT MEASURE.—The term ‘equiv-
9 alent measure’ means a tax or other regulatory re-
10 quirement that imposes a cost on manufacturers of
11 carbon intensive goods located outside the United
12 States approximately equal to the cost imposed by
13 section 4691 on manufacturers of comparable car-
14 bon intensive goods located in the United States.

15 “(b) USE TREATED AS SALE.—If any person manu-
16 factures, produces, or imports any taxable carbon sub-
17 stance and uses such substance, then such person shall
18 be liable for tax under section 4691 in the same manner
19 as if such substance were sold by such person.

20 “(c) SPECIAL RULES FOR INVENTORY EX-
21 CHANGES.—

22 “(1) IN GENERAL.—Except as provided in this
23 paragraph, in any case in which a manufacturer,
24 producer, or importer of a taxable carbon substance

1 exchanges such substance as part of an inventory ex-
2 change with another person—

3 “(A) such exchange shall not be treated as
4 a sale, and

5 “(B) such other person shall, for purposes
6 of section 4691, be treated as the manufac-
7 turer, producer, or importer of such substance.

8 “(2) REGISTRATION REQUIREMENT.—Para-
9 graph (1) shall not apply to any inventory exchange
10 unless—

11 “(A) both parties are registered with the
12 Secretary as manufacturers, producers, or im-
13 porters of taxable carbon substances, and

14 “(B) the person receiving the taxable car-
15 bon substance has, at such time as the Sec-
16 retary may prescribe, notified the manufac-
17 turer, producer, or importer of such person’s
18 registration number and the internal revenue
19 district in which such person is registered.

20 “(3) INVENTORY EXCHANGE.—For purposes of
21 this subsection, the term ‘inventory exchange’ means
22 any exchange in which 2 persons exchange property
23 which is, in the hands of each person, property de-
24 scribed in section 1221(a)(1).

1 “(d) REGULATIONS.—The Secretary shall prescribe
2 such regulations as may be necessary to carry out the pur-
3 poses of this subchapter.”.

4 (b) ESTABLISHMENT OF BUILD AMERICA TRUST
5 FUND.—Subchapter A of chapter 98 of such Code (relat-
6 ing to trust fund code) is amended by adding at the end
7 the following:

8 **“SEC. 9512. BUILD AMERICA TRUST FUND.**

9 “(a) CREATION OF TRUST FUND.—There is estab-
10 lished in the Treasury of the United States a trust fund
11 to be known as the ‘Build America Trust Fund’ (referred
12 to in this section as the ‘Trust Fund’), consisting of such
13 amounts as may be appropriated or credited to the Trust
14 Fund as provided in this section or section 9602(b).

15 “(b) TRANSFERS TO TRUST FUND.—There is hereby
16 appropriated to the Trust Fund an amount equivalent to
17 the increase in revenues received in the Treasury as the
18 result of the tax imposed under section 4691.

19 “(c) DISTRIBUTION OF AMOUNTS IN TRUST FUND.—
20 Amounts in the Trust Fund equivalent to the taxes re-
21 ceived in the Treasury under section 4691 for a calendar
22 year shall be available without further appropriation, as
23 follows:

1 “(1) First, the following amounts for each of
2 fiscal years 2020 through 2029, to be allocated as
3 follows:

4 “(A) HIGHWAYS AND TRANSIT.—

5 “(i) the sum of \$61,000,000,000 plus
6 the highway and transit shortfall amount,
7 which shall be transferred to the Highway
8 Trust Fund with 80 percent allocated to
9 the Highway Account (as defined in sec-
10 tion 9503(e)(5)(B)) and 20 percent allo-
11 cated to the Mass Transit Account.

12 “(ii) \$6,400,000,000 shall be available
13 to the Secretary of Transportation for pro-
14 viding assistance under the National Infra-
15 structure Investment program, as de-
16 scribed under the heading ‘Department of
17 Transportation—Office of the Secretary—
18 National Infrastructure Investments’ in
19 title I of division L of Public Law 114–113
20 (129 Stat. 2835).

21 “(B) AVIATION.—\$4,000,000,000 shall be
22 available to be transferred to the Airport and
23 Airway Trust Fund, of which—

24 “(i) \$2,160,000,000 shall be available
25 to the Secretary of Transportation for

1 making grants for airport planning and
2 airport development under section 47104
3 of title 49, United States Code, and

4 “(ii) \$1,840,000,000 shall be available
5 to the Administrator of the Federal Avia-
6 tion Administration for acquiring, estab-
7 lishing, and improving air navigation facili-
8 ties under section 44502(a)(1)(A) of title
9 49, United States Code.

10 “(C) PASSENGER RAIL.—

11 “(i) \$2,600,000,000 shall be available
12 to the Secretary of Transportation for de-
13 posit in the Northeast Corridor account de-
14 scribed in section 24317 of title 49, United
15 States Code, for the uses described in sub-
16 section (d)(1) (B), (C), (E), and (F) of
17 such section.

18 “(ii) \$2,000,000,000 shall be available
19 to the Secretary of Transportation for
20 making grants for rail infrastructure and
21 safety improvements under section 24407
22 of title 49, United States Code.

23 “(iii) \$700,000,000 shall be available
24 to the Secretary of Transportation for
25 making grants for state of good repair

1 under section 24911 of title 49, United
2 States Code.

3 “(iv) \$1,300,000,000 shall be avail-
4 able to the Secretary of Transportation for
5 deposit in the National Network account
6 described in section 24317 of title 49,
7 United States Code, for the uses described
8 in subsection (d)(2)(B).

9 “(D) HARBORS, WATERWAYS, FLOOD PRO-
10 TECTION, DAMS.—

11 “(i) \$4,000,000,000 shall be available
12 to the Secretary of the Army for expenses
13 necessary for the construction of river and
14 harbor, flood and storm damage reduction,
15 shore protection, aquatic ecosystem res-
16 toration, and related projects authorized by
17 law or for conducting detailed studies, and
18 plans and specifications, of such projects
19 (including those involving participation by
20 States, local governments, or private
21 groups) authorized or made eligible for se-
22 lection by law (but such detailed studies,
23 and plans and specifications, shall not con-
24 stitute a commitment of the Federal Gov-

1 ernment to construction) to remain avail-
2 able until expended.

3 “(ii) 4,000,000,000 shall be available
4 to the Secretary of the Army for expenses
5 necessary for the operation, maintenance,
6 and care of existing river and harbor, flood
7 and storm damage reduction, aquatic eco-
8 system restoration, and related projects
9 authorized by law; providing security for
10 infrastructure owned or operated by the
11 Corps, including administrative buildings
12 and laboratories; maintaining harbor chan-
13 nels provided by a State, municipality, or
14 other public agency that serve essential
15 navigation needs of general commerce,
16 where authorized by law; surveying and
17 charting northern and northwestern lakes
18 and connecting waters; clearing and
19 straightening channels; and removing ob-
20 structions to navigation, to remain avail-
21 able until expended.

22 “(E) CLEAN WATER.—

23 “(i) \$3,000,000,000 shall be available
24 to the Administrator of the Environmental
25 Protection Agency for making capitaliza-

1 tion grants for the Clean Water State Re-
2 volving Funds under title VI of the Fed-
3 eral Water Pollution Control Act (33
4 U.S.C. 1381 et seq.).

5 “(ii) \$3,000,000,000 shall be available
6 to the Administrator of the Environmental
7 Protection Agency for making capitaliza-
8 tion grants for the Drinking Water State
9 Revolving Funds under section 1452 of the
10 Safe Drinking Water Act (42 U.S.C. 300j-
11 12).

12 “(iii) \$1,000,000,000 shall be avail-
13 able to the Secretary of the Army and the
14 Administrator of the Environmental Pro-
15 tection Agency for providing assistance
16 under section 5023 of the Water Infra-
17 structure Finance and Innovation Act of
18 2014 (33 U.S.C. 3902).

19 “(F) USDA WATER AND WASTE DISPOSAL
20 PROGRAMS.—

21 “(i) \$150,000,000 shall be available
22 to the Secretary of Agriculture for direct
23 loans for water or waste disposal facilities
24 under section 306(a)(1) of the Consoli-
25 dated Farm and Rural Development Act.

1 “(ii) \$700,000 shall be available to
2 the Secretary of Agriculture for guaran-
3 teed loans for water or waste disposal fa-
4 cilities under section 306(a)(24) of the
5 Consolidated Farm and Rural Develop-
6 ment Act.

7 “(iii) \$1,200,000,000 shall be avail-
8 able to the Secretary of Agriculture to
9 carry out section 306(a)(2) of the Consoli-
10 dated Farm and Rural Development Act.

11 “(G) BROADBAND DEPLOYMENT.—
12 \$4,000,000,000 shall be available to the Assist-
13 ant Secretary of Commerce for Communications
14 and Information to carry out a program to ex-
15 pand access to broadband to communities
16 throughout the United States, with an emphasis
17 on communities unserved by broadband.

18 “(H) EDUCATION INFRASTRUCTURE DE-
19 VELOPMENT.—\$3,000,000,000 shall be avail-
20 able to the Assistant Secretary for Elementary
21 and Secondary Education to carry out a pro-
22 gram to support elementary and secondary edu-
23 cational infrastructure throughout the United
24 States with an emphasis on communities in

1 most need and communities impacted by cli-
2 mate change.

3 “(I) HEALTHCARE.—

4 “(i) RESEARCH.—\$750,000,000 shall
5 be available to the National Institutes of
6 Health for research related to the health
7 consequences of climate change.

8 “(ii) INFRASTRUCTURE.—

9 \$750,000,000 shall be available to the Sec-
10 retary of Health and Human Services to
11 carry out activities to support the resil-
12 iency of the nation’s healthcare infrastruc-
13 ture against the impacts of climate change.

14 “(J) HOUSING.—\$2,000,000,000 shall be
15 available to the Public Housing Capital Fund.

16 “(K) DEPARTMENT OF ENERGY RESEARCH
17 AND DEVELOPMENT.—

18 “(i)) \$1,700,000,000 shall be avail-
19 able for the EERE Renewable Power and
20 Sustainable Transportation Offices.

21 “(ii) \$1,500,000,000 shall be available
22 for EERE Energy Efficiency.

23 “(iii) \$700,000,000 shall be available
24 to Fossil Energy Research and Develop-
25 ment Coal CCS and Power Systems only

1 for activities that decrease the amount of
2 carbon pollutants released into the atmos-
3 phere.

4 “(iv) \$500,000,000 for the ARPA-E
5 office.

6 “(L) AGRICULTURE RESEARCH.—
7 \$1,500,000,000 shall be available to the De-
8 partment of Agriculture for climate change re-
9 search and mitigation, and related activities.

10 “(2) Second, \$7,000,000,000 for each fiscal
11 year 2020 through 2029 shall be available for assist-
12 ance to workers and communities reliant on indus-
13 tries that primarily produce taxable carbon sub-
14 stances or carbon-intensive goods, individuals and
15 communities disproportionately impacted by climate
16 change and greenhouse gas pollutants as well as
17 groups underrepresented in the energy sector, in-
18 cluding religious and ethnic minorities, women, vet-
19 erans, individuals with disabilities and socioeconomi-
20 cally disadvantaged individuals, as determined by the
21 Secretary in consultation with the Secretary of
22 Labor, including for—

23 “(A) workforce development (with a special
24 focus on energy-related industries, including
25 manufacturing, engineering, construction, and

1 retrofitting jobs in energy-related industries),
2 pension benefits, and health benefits,

3 “(B) abandoned mine reclamation, and

4 “(C) other assistance the Secretary deter-
5 mines appropriate.

6 “(3) Third, for calendar year 2020 and each
7 calendar year thereafter, 12.5 percent of the amount
8 in the Trust Fund equivalent to the taxes received
9 in the Treasury under section 4691 shall be avail-
10 able for the Energy Refund Program.

11 “(4) Fourth, the amount remaining after the
12 application of paragraphs (1), (2), and (3) shall be
13 available for paying the consumer tax rebate.

14 “(d) DEFINITIONS.—For purposes of this section—

15 “(1) The term ‘highway and transit shortfall
16 amount’ means the amount determined by the Sec-
17 retary to be equal to the excess of—

18 “(A) the sum of the obligations of the
19 United States specified in section 9503(e)(1)
20 plus the amounts to be expended under section
21 9503(e)(3), over

22 “(B) the amounts available in the Highway
23 Trust Fund to meet those obligations and ex-
24 penditures (determined without regard to this
25 paragraph or section 9503(f)(5)).

1 “(2) The terms ‘taxable carbon substance’ and
2 ‘carbon-intensive goods’ have the meanings given
3 such terms by section 4694.

4 “(e) QUALIFICATIONS BASED SELECTION FOR AR-
5 CHITECTURAL AND ENGINEERING CONTRACTS.—

6 “(1) IN GENERAL.—Subject to paragraph (2),
7 as a condition on the receipt of funds pursuant to
8 this section of an amount greater than \$1,000,000,
9 a non-Federal sponsor that receives the funds shall
10 require that each contract and subcontract for pro-
11 gram management, construction management, plan-
12 ning studies, feasibility studies, architectural serv-
13 ices, preliminary engineering, design, engineering,
14 surveying, mapping, and related services entered
15 into using any of such funds be awarded in the same
16 manner as a contract for architectural and engineer-
17 ing services is awarded under—

18 “(A) chapter 11 of title 40, United States
19 Code, or

20 “(B) an equivalent qualifications-based re-
21 quirement prescribed by the relevant State.

22 “(2) NO PROPRIETARY INTEREST.—A contract
23 awarded in accordance with paragraph (1) shall not
24 be considered to confer a proprietary interest upon
25 the United States.

1 “(f) CONSIDERATIONS IN USE OF FUNDS.—Funds
2 made available under this section shall be used after giving
3 due consideration to the health, climate, land usage (in-
4 cluding use of eminent domain and land which is signifi-
5 cant to native communities), and economic impacts of such
6 use and to any disproportionately harmful impacts on
7 former carbon intensive communities, indigenous peoples,
8 communities of color, migrant communities, deindustria-
9 lized communities, depopulated rural communities, the
10 poor, low-income workers, women, the elderly, the un-
11 housed, people with disabilities, and youth.

12 “(g) ADMINISTRATIVE PROVISIONS.—Amounts dis-
13 tributed from the Trust Fund for a program or activity
14 under subsection (c) shall—

15 “(1) be in addition to other amounts appro-
16 priated for the program or activity, and

17 “(2) remain available until expended.”.

18 (c) CLERICAL AMENDMENTS.—

19 (1) The table of subchapters for chapter 38 of
20 such Code is amended by adding at the end thereof
21 the following new item:

“SUBCHAPTER E. TAX ON CARBON DIOXIDE CONTENT OF CERTAIN
SUBSTANCES”.

1 (2) The table of sections for subchapter A of
2 chapter 98 of such Code is amended by adding at
3 the end the following:

“Sec. 9512. Build America Trust Fund.”.

4 (d) **EFFECTIVE DATE.**—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2019.

7 **SEC. 3. ENERGY REFUND PROGRAM.**

8 (a) **IN GENERAL.**—The Secretary of the Treasury, in
9 consultation with the Secretary of Health and Human
10 Services, the Commissioner of Social Security, and the
11 Secretary of Agriculture, shall formulate and administer
12 the program provided for in this section, which shall be
13 known as the “Energy Refund Program”, and under
14 which eligible households are provided an energy refund.

15 (b) **ELIGIBILITY OF HOUSEHOLDS TO RECEIVE EN-**
16 **ERGY REFUND.**—Each eligible household shall be entitled
17 to receive monthly cash payments under this section in
18 an amount equal to the monthly energy refund amount
19 determined under subsection (d).

20 (c) **ELIGIBILITY.**—

21 (1) **ELIGIBLE HOUSEHOLDS.**—A household
22 shall be considered to be an eligible household for
23 purposes of this section if—

1 (A) the aggregate gross income of all tax-
2 payers in the household does not exceed 150
3 percent of the poverty line;

4 (B) the State agency for the State in
5 which the household is located determines that
6 the household is participating in—

7 (i) the supplemental nutrition assist-
8 ance program;

9 (ii) the Food Distribution Program on
10 Indian Reservations authorized by section
11 4(b) of the Food and Nutrition Act of
12 2008 (7 U.S.C. 2013(b)); or

13 (iii) the program for nutrition assist-
14 ance in Puerto Rico or American Samoa
15 under section 19 of such Act (7 U.S.C.
16 2028);

17 (C) the household consists of a single indi-
18 vidual or a married couple, and—

19 (i) receives the subsidy described in
20 section 1860D–14 of the Social Security
21 Act (42 U.S.C. 1395w–114); or

22 (ii)(I) participates in the program
23 under title XVIII of the Social Security
24 Act; and

1 (II) meets the income requirements
2 described in section 1860D–14(a)(1) or
3 (a)(2) of the Social Security Act (42
4 U.S.C. 1395w–114(a)(1) or (a)(2)); or

5 (D) the household consists of a single indi-
6 vidual or a married couple, and receives benefits
7 under the Supplemental Security Income Pro-
8 gram under title XVI of the Social Security Act
9 (42 U.S.C. 1381–1383f).

10 (2) INELIGIBLE INDIVIDUALS.—The Secretary
11 of the Treasury may only provide energy refunds in
12 accordance with this section to United States citi-
13 zens, United States nationals, and individuals law-
14 fully residing in the United States. The Secretary
15 shall establish procedures to ensure that other indi-
16 viduals do not receive such refunds and are not
17 taken into account in determining the amount of
18 such refunds.

19 (3) NATIONAL STANDARDS.—The Secretary of
20 the Treasury, in consultation with the Secretary of
21 Agriculture, shall establish uniform national stand-
22 ards of eligibility ensuring that States may co-ad-
23 minister the Energy Refund Program with the sup-
24 plemental nutrition assistance program in accord-
25 ance with the provisions of this section. No State

1 agency shall impose any other standard or require-
2 ment as a condition of eligibility or refund receipt
3 under the program. Assistance in the Energy Re-
4 fund Program shall be furnished promptly to all eli-
5 gible households who make application for such par-
6 ticipation or are already enrolled in any program re-
7 ferred to in paragraph (1).

8 (d) MONTHLY ENERGY REFUND AMOUNT.—

9 (1) ESTIMATED ANNUAL REFUND.—Not later
10 than August 31 of each relevant fiscal year, the Sec-
11 retary of the Treasury, in consultation with the En-
12 ergy Information Administration, shall estimate,
13 pursuant to a method that is appropriate for such
14 purposes, the annual total loss in purchasing power
15 that will result from the America Wins Act in the
16 next fiscal year for households of each size with
17 gross income equal to 150 percent of the poverty
18 line, based on the tax imposed under section 4691
19 of the Internal Revenue Code of 1986, excluding the
20 amount of the increase in households' energy con-
21 sumption that is financed by higher cost of living ad-
22 justments to Federal benefits that result from in-
23 creased carbon costs by reason of such tax.

24 (2) MONTHLY ENERGY REFUND.—Subject to
25 paragraph (3) and subsection (c)(2), the amount of

1 the monthly energy refund for an eligible household
2 under this section shall be—

3 (A) if the household has 1, 2, 3, or 4 mem-
4 bers, $\frac{1}{12}$ of the amount estimated under para-
5 graph (1) for such fiscal year for a household
6 of the same size, rounded to the nearest whole
7 dollar amount; or

8 (B) if the household has 5 or more mem-
9 bers, $\frac{1}{12}$ of the arithmetic mean value of the
10 amounts estimated under paragraph (1) for
11 such fiscal year for households with 5 or more
12 members, rounded to the nearest whole dollar
13 amount.

14 (3) ENSURING DEFICIT NEUTRALITY.—For any
15 fiscal year after calendar year 2019 in which the
16 amounts that are available under section 9512(c) of
17 the Internal Revenue Code of 1986 are not sufficient
18 for purposes of funding the monthly energy refund
19 described in paragraph (2), the Secretary of the
20 Treasury shall direct State agencies to reduce, on a
21 pro rata basis, the amount of such refunds that are
22 provided to eligible households.

23 (e) DELIVERY MECHANISM.—

24 (1) MONTHLY INSTALLMENTS.—Subject to
25 standards and an implementation schedule set by

1 the Secretary of the Treasury, the energy refund
2 shall be provided in monthly installments via—

3 (A) direct deposit into the eligible house-
4 hold’s designated bank account;

5 (B) the State’s electronic benefit transfer
6 system; or

7 (C) another Federal or State mechanism,
8 if such a mechanism is approved by the Sec-
9 retary of the Treasury.

10 (2) STANDARDS.—The standards described
11 under paragraph (1) shall—

12 (A) protect the privacy of energy refund
13 applicants and recipients;

14 (B) provide energy refund recipients with
15 choices, as appropriate, for delivery and receipt
16 of refunds;

17 (C) ensure ease of use and access to re-
18 funds, including a prohibition on any fees
19 charged for withdrawals or other related serv-
20 ices;

21 (D) protect, in a cost-effective manner,
22 against improper access to energy refunds;

23 (E) ensure interoperability of the Energy
24 Refund Program between States and permit

1 monitoring and investigations by authorized law
2 enforcement agencies; and

3 (F) include such standards, as determined
4 appropriate by the Secretary of the Treasury,
5 to protect applicant and recipient households
6 from fraud and abuse and promote effective
7 and efficient administration of Energy Refund
8 Program.

9 (f) ADMINISTRATION.—

10 (1) IN GENERAL.—The State agency of each
11 participating State shall assume responsibility for
12 the certification of applicant households and for the
13 issuance of refunds and the control and account-
14 ability thereof.

15 (2) ADMINISTRATIVE COSTS.—Subject to such
16 standards as determined appropriate by the Sec-
17 retary of the Treasury, the Secretary shall reimburse
18 each State agency for 100 percent of administrative
19 costs.

20 (3) PROCEDURES.—Under standards estab-
21 lished by the Secretary of the Treasury, the State
22 agency shall establish procedures governing the ad-
23 ministration of the Energy Refund Program that the
24 State agency determines best serve households in the
25 State, including households with special needs, such

1 as households with elderly or disabled members,
2 households in rural areas, homeless individuals, and
3 households residing on reservations (as defined in
4 section 4 of the Indian Child Welfare Act of 1978
5 (25 U.S.C. 1903) and section 3 of the Indian Fi-
6 nancing Act of 1974 (25 U.S.C. 1452)). In carrying
7 out this paragraph, a State agency shall—

8 (A) provide timely, accurate, and fair serv-
9 ice to applicants for, and participants in, the
10 Energy Refund Program;

11 (B) permit an applicant household to apply
12 to participate in the program at the time that
13 the household first contacts the State agency
14 and consider an application that contains the
15 name, address, and signature of the applicant
16 to be sufficient to constitute an application for
17 participation;

18 (C) screen any applicant household for the
19 supplemental nutrition assistance program, the
20 State's medical assistance program under sec-
21 tion XIX of the Social Security Act, the Chil-
22 dren's Health Insurance Program under section
23 XXI of such Act, and a State program that
24 provides basic assistance under a State pro-
25 gram funded under title IV of such Act or with

1 qualified State expenditures as defined in sec-
2 tion 409(a)(7) of such Act for eligibility for the
3 Energy Refund Program and, if eligible, enroll
4 such applicant household in the Energy Refund
5 Program;

6 (D) complete certification of and provide a
7 refund to any eligible household not later than
8 30 days following its filing of an application;

9 (E) use appropriate bilingual personnel
10 and materials in the administration of the pro-
11 gram in those portions of the State in which a
12 substantial number of members of low-income
13 households speak a language other than En-
14 glish; and

15 (F) utilize State agency personnel who are
16 employed in accordance with the current stand-
17 ards for a merit system of personnel adminis-
18 tration or any standards later prescribed by the
19 Office of Personnel Management pursuant to
20 section 208 of the Intergovernmental Personnel
21 Act of 1970 (42 U.S.C. 4728) modifying or su-
22 perseding such standards relating to the estab-
23 lishment and maintenance of personnel stand-
24 ards on a merit basis to make all tentative and

1 final determinations of eligibility and ineligi-
2 bility.

3 (4) STREAMLINED ELIGIBILITY FOR CERTAIN
4 BENEFICIARIES OF FEDERAL PROGRAMS.—

5 (A) IN GENERAL.—The Secretary of the
6 Treasury, the Commissioner of Social Security,
7 the Railroad Retirement Board, or the Sec-
8 retary of Veterans Affairs, as appropriate, shall
9 develop procedures to directly provide energy
10 refunds to individuals that are beneficiaries
11 under the benefit programs administered by
12 such entities and are eligible to receive such re-
13 funds under the Energy Refund Program, if the
14 Secretary of the Treasury determines, in con-
15 sultation with the Commissioner of Social Secu-
16 rity, the Railroad Retirement Board, and the
17 Secretary of Veterans Affairs, that—

18 (i) one or more of such entities are
19 able to determine the gross income of such
20 beneficiaries for purposes of determining
21 eligibility for the energy refund;

22 (ii) such entities are able to coordi-
23 nate to ensure that such beneficiaries do
24 not receive multiple energy refunds; and

1 (iii) Federal provision of energy re-
2 funds would be more efficient and result in
3 receipt of energy refunds by a greater
4 number of eligible beneficiaries than deliv-
5 ery of such refunds by the States.

6 (B) RECEIPT OF REFUNDS.—Any low-in-
7 come beneficiary who receives an energy refund
8 pursuant to the procedures developed under this
9 paragraph shall not be eligible for an energy re-
10 fund otherwise provided by a State agency
11 under this section.

12 (5) REGULATIONS.—

13 (A) IN GENERAL.—Except as provided in
14 subparagraph (B), the Secretary of the Treas-
15 ury shall issue such regulations consistent with
16 this section as the Secretary deems necessary or
17 appropriate for the effective and efficient ad-
18 ministration of the Energy Refund Program,
19 and shall promulgate all such regulations in ac-
20 cordance with the procedures set forth in sec-
21 tion 553 of title 5, United States Code.

22 (B) CERTAIN PROCEDURES.—Without re-
23 gard to section 553 of title 5 of such Code, the
24 Secretary of the Treasury may by rule promul-
25 gate as final, to be effective until not later than

1 2 years after the date of the enactment of the
2 America Wins Act, any procedures that are
3 substantially the same as the procedures gov-
4 erning the supplemental nutrition assistance
5 program in section 273.2, 273.12, or 273.15 of
6 title 7, Code of Federal Regulations.

7 (C) Notwithstanding paragraphs (2) and
8 (3) of subsection (i), the Secretary of the
9 Treasury shall promulgate regulations requiring
10 streamlined eligibility determinations for some
11 or all households which include individuals re-
12 ceiving medical assistance under a State plan
13 approved under title XIX or XXI of the Social
14 Security Act or individuals receiving premium
15 credits for the purchase of qualified health in-
16 surance coverage pursuant to section 36B of
17 the Internal Revenue Code of 1986. The regula-
18 tions shall institute procedures whereby the
19 gross income and family size information used
20 for determining eligibility under such provisions
21 serve as the basis for determining eligibility for
22 the Energy Refund Program.

23 (D) EXCEPTION FOR QUARTERLY PROVI-
24 SION OF BENEFITS.—Notwithstanding any
25 other provision of this section, the Secretary of

1 the Treasury may authorize States to provide
2 benefits under this section on a quarterly basis
3 if the Secretary determines that the amount of
4 the benefits that would be provided on a month-
5 ly basis to households is insufficient to be effi-
6 ciently paid on a monthly basis in light of the
7 administrative expenses of the Energy Refund
8 Program.

9 (g) TREATMENT.—The value of the refund provided
10 under this section shall not be considered income or re-
11 sources for any purpose under any Federal, State, or local
12 laws, including, but not limited to, laws relating to an in-
13 come tax, or public assistance programs (including, but
14 not limited to, health care, cash aid, child care, nutrition
15 programs, and housing assistance) and no participating
16 State or political subdivision thereof shall decrease any as-
17 sistance otherwise provided an individual or individuals be-
18 cause of the receipt of a refund under this section.

19 (h) PROGRAM INTEGRITY.—For purposes of ensuring
20 program integrity and complying with the requirements of
21 the Improper Payment Information Act of 2002, the Sec-
22 retary of the Treasury shall, to the maximum extent pos-
23 sible, rely on and coordinate with the quality control sam-
24 ple and review procedures of paragraphs (2), (3), (4), and

1 (5) of section 16(c) of the Food and Nutrition Act of 2008
2 (7 U.S.C. 2025(e)).

3 (i) DEFINITIONS AND SPECIAL RULES.—

4 (1) ELECTRONIC BENEFIT TRANSFER SYS-
5 TEM.—The term “electronic benefit transfer system”
6 means a system by which household benefits or re-
7 funds defined under subsection (e) are issued from
8 and stored in a central databank via electronic ben-
9 efit transfer cards.

10 (2) GROSS INCOME.—The term “gross income”
11 means the gross income of a household that is deter-
12 mined in accordance with standards and procedures
13 established under section 5 of the Food and Nutri-
14 tion Act of 2008 (7 U.S.C. 2014) and its imple-
15 menting regulations.

16 (3) HOUSEHOLD.—

17 (A) RULES FOR EQUITABLE ADMINISTRA-
18 TION OF REFUND IN CERTAIN CASES.—The
19 Secretary of the Treasury shall establish rules
20 for providing the energy refund in an equitable
21 and administratively simple manner to house-
22 holds where the group of individuals who live
23 together includes members not all of whom are
24 described in a single subparagraph of sub-

1 section (c)(1), or includes additional members
2 not described in any such subparagraph.

3 (B) CERTAIN GROUPS.—The Secretary of
4 the Treasury shall establish rules regarding the
5 eligibility and delivery of the energy refund to
6 groups of individuals described in section 3(m)
7 (4) or (5) of the Food and Nutrition Act of
8 2008 (7 U.S.C. 2012(n) (4) or (5)).

9 (4) POVERTY LINE.—The term “poverty line”
10 has the meaning given the term in section 673(2) of
11 the Community Services Block Grant Act (42 U.S.C.
12 9902(2)), including any revision required by that
13 section.

14 (5) STATE.—The term “State” means the 50
15 States, the District of Columbia, the Commonwealth
16 of Puerto Rico, American Samoa, the United States
17 Virgin Islands, Guam, and the Commonwealth of the
18 Northern Mariana Islands.

19 (6) STATE AGENCY.—The term “State agency”
20 means an agency of State government, including the
21 local offices thereof, that has responsibility for ad-
22 ministration of the one or more federally aided pub-
23 lic assistance programs within the State, and in
24 those States where such assistance programs are op-
25 erated on a decentralized basis, the term shall in-

1 clude the counterpart local agencies administering
2 such programs.

3 (7) SUPPLEMENTAL NUTRITION ASSISTANCE
4 PROGRAM.—The term “supplemental nutrition as-
5 sistance program” means the supplemental nutrition
6 assistance program as defined in section 3 of the
7 Food and Nutrition Act of 2008 (7 U.S.C. 2012).

8 (8) OTHER TERMS.—Other terms not defined in
9 this section shall have the same meaning as such
10 terms have in the Supplemental Nutrition Assistance
11 Program unless the Secretary of the Treasury finds
12 for good cause that application of a particular defi-
13 nition would be detrimental to the purposes of the
14 Energy Refund Program.

15 **SEC. 4. CONSUMER TAX REBATE.**

16 (a) IN GENERAL.—Subpart C of part IV of sub-
17 chapter A of chapter 1 of the Internal Revenue Code of
18 1986 is amended by inserting after section 36B the fol-
19 lowing new section:

20 **“SEC. 36C. WORKING FAMILIES RELIEF.**

21 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
22 gible taxpayer, there shall be allowed as a credit against
23 the tax imposed by this subtitle for the taxable year an
24 amount equal to the working families relief amount.

25 “(b) LIMITATION BASED ON HOUSEHOLD INCOME.—

1 “(1) IN GENERAL.—The amount allowable as a
2 credit under subsection (a) (determined without re-
3 gard to this subsection) for the taxable year shall be
4 reduced (but not below zero) by 0.05 percent for
5 every \$10 by which the taxpayer’s household income
6 for the taxable year exceeds the credit cap amount
7 for the calendar year in which such taxable year be-
8 gins.

9 “(2) CREDIT CAP AMOUNT.—The credit cap
10 amount for any calendar year is the amount which is
11 equal to 350 percent of the poverty line (within the
12 meaning of section 2110(c)(5) of the Social Security
13 Act) for the size of the family involved for such cal-
14 endar year.

15 “(3) ROUNDING.—Solely for purposes of para-
16 graph (1), if the eligible taxpayer’s adjusted gross
17 income or the credit cap amount is not a multiple
18 of \$10, such amount shall be rounded to the next
19 highest multiple of \$10.

20 “(c) COORDINATION WITH ENERGY REFUND RE-
21 CEIVED THROUGH STATE HUMAN SERVICE AGENCIES.—

22 “(1) IN GENERAL.—In any taxable year in
23 which a taxpayer or the taxpayer’s spouse receives
24 an energy refund under section 3 of the America
25 Wins Act, the amount described in subsection (a)

1 shall be reduced by the energy refund amount re-
2 ceived in that taxable year.

3 “(2) INFORMATION.—The Secretary shall pro-
4 mulgate regulations that instruct States on how to
5 inform adult individuals who receive an energy re-
6 fund under section 3 of the America Wins Act the
7 refund amount the individuals received and how
8 such information shall be provided to the Internal
9 Revenue Service.

10 “(3) SYSTEM TO HANDLE INQUIRIES.—The
11 Secretary shall establish a telephone and online sys-
12 tem that allows an individual to inquire about the
13 refund amount the individual received.

14 “(4) ADJUSTMENT OF ENERGY REFUND
15 AMOUNT.—In the case of an individual who does not
16 report the refund amount that was provided under
17 section 3 of the America Wins Act or recorded an
18 incorrect number of refund amount, the Secretary
19 shall adjust the energy refund under such section
20 based on the information received from States. Such
21 reduction shall only be made if the Secretary has
22 made a determination that the information meets a
23 sufficient standard for accuracy.

24 “(d) WORKING FAMILIES RELIEF AMOUNT.—For
25 purposes of this section—

1 “(1) IN GENERAL.—The working families relief
2 amount with respect to any eligible taxpayer for any
3 taxable year is an amount equal to—

4 “(A) the relief amount for the calendar
5 year in which such taxable year begins, multi-
6 plied by

7 “(B) the scale factor applicable to the eli-
8 gible taxpayer’s family size.

9 “(2) RELIEF AMOUNT.—

10 “(A) IN GENERAL.—The relief amount
11 with respect to any calendar year is the amount
12 which will provide that the aggregate credits al-
13 lowed under this section with respect to all eli-
14 gible taxpayers for taxable years beginning in
15 such calendar year equal the amount which is
16 provided in section 9512(c)(4) for such calendar
17 year.

18 “(B) SECRETARIAL DETERMINATION.—
19 The relief amount for each calendar year shall
20 be determined by the Secretary based on the ex-
21 pected revenues from section 9512(c)(4) for
22 each such calendar year.

23 “(C) ADJUSTMENT OF RELIEF
24 AMOUNTS.—If, after the close of any calendar
25 year, the Secretary determines that the amount

1 of the aggregate credits allowed under this sec-
 2 tion with respect to all eligible taxpayers for
 3 taxable years beginning in such calendar year
 4 differed significantly from the amount equal to
 5 the funding provided by section 9512(c)(4) for
 6 such calendar year, the Secretary may adjust
 7 the relief amount for the immediately suc-
 8 ceeding calendar year either up or down in
 9 order to account for such difference.

10 “(3) SCALE FACTOR.—The scale factor with re-
 11 spect to any eligible taxpayer for any taxable year
 12 shall be determined in accordance with the following
 13 table:

“If the taxpayer’s family size for the taxable year is:	The scale factor is:
1	1.00
2	1.35
3	1.69
4	2.04
5 or more	2.38.

14 “(e) ELIGIBLE TAXPAYER.—For purposes of this sec-
 15 tion—

16 “(1) IN GENERAL.—The term ‘eligible taxpayer’
 17 means any individual other than—

18 “(A) any individual with respect to whom
 19 a deduction under section 151 is allowable to
 20 another taxpayer for a taxable year beginning
 21 in the calendar year in which the individual’s
 22 taxable year begins,

1 “(B) any nonresident alien individual, or

2 “(C) an estate or trust.

3 “(2) IDENTIFICATION NUMBER REQUIRE-
4 MENT.—Such term shall not include any individual
5 who—

6 “(A) in the case of a return that is not a
7 joint return, does not include the social security
8 number of the individual, and

9 “(B) in the case of joint return, does not
10 include the social security number of at least
11 one of the taxpayers on such return.

12 For purposes of the preceding sentence, the social
13 security number shall not include a TIN issued by
14 the Internal Revenue Service.

15 “(f) HOUSEHOLD INCOME.—The term ‘household in-
16 come’ means, with respect to any eligible taxpayer, an
17 amount equal to the sum of—

18 “(1) the adjusted gross income of the taxpayer,
19 plus

20 “(2) the aggregate adjusted gross incomes of all
21 other individuals who are taken into account in de-
22 termining the taxpayer’s family size under sub-
23 section (g) and who were required to file a return
24 of the tax imposed by section 1 for the taxable year.

25 “(g) FAMILY SIZE.—

1 “(1) IN GENERAL.—The family size with re-
2 spect to any taxpayer shall be equal to the number
3 of individuals for whom the taxpayer is allowed a de-
4 duction under section 151 for the taxable year.

5 “(2) IDENTIFICATION NUMBER REQUIRE-
6 MENT.—The family size determined under para-
7 graph (1) shall not include any individual (including
8 the taxpayer) whose social security account number
9 is not included on the return of tax for the taxable
10 year.

11 “(h) TREATMENT.—The value of the credit provided
12 under this section shall not be considered income or re-
13 sources for any purpose under any Federal, State, or local
14 law (including a law relating to an income tax or public
15 assistance program (including health care, cash aid, child
16 care, nutrition programs, and housing assistance)) and no
17 participating State or political subdivision of a State shall
18 decrease any assistance otherwise provided one or more
19 individuals because of the receipt of a credit under this
20 section.”.

21 (b) CONFORMING AMENDMENTS.—

22 (1) Section 6211 of the Internal Revenue Code
23 of 1986 is amended by inserting “36C,” before
24 “53(e)”.

1 (2) Paragraph (2) of section 1324(b) of title
2 31, United States Code, is amended by inserting
3 “36C,” after “36B,”.

4 (c) CLERICAL AMENDMENT.—The table of sections
5 for subpart C of part IV of subchapter A of chapter 1
6 of the Internal Revenue Code of 1986 is amended by in-
7 serting after the item relating to section 36B the following
8 new item:

 “Sec. 36C. Working families relief.”.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2019.

○