

116TH CONGRESS  
1ST SESSION

# H. R. 5167

To amend the Internal Revenue Code of 1986 to provide a credit for qualified environmental justice programs.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2019

Mr. LEWIS (for himself, Mr. EVANS, Mr. GOMEZ, Mr. SUOZZI, Ms. SEWELL of Alabama, Ms. SÁNCHEZ, Mr. DANNY K. DAVIS of Illinois, Ms. MOORE, Mr. PANETTA, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. BLUMENAUER, Ms. DELBENE, and Ms. JUDY CHU of California) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a credit for qualified environmental justice programs.

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 “Creating Opportunities  
5 in Research for Environmental Justice Act of 2019” or  
6 the “CORE Justice Act of 2019”.

1 **SEC. 2. QUALIFIED ENVIRONMENTAL JUSTICE PROGRAM**

2 **CREDIT.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-  
4 chapter A of chapter 1 of the Internal Revenue Code of  
5 1986 is amended by adding at the end the following new  
6 section:

7 **“SEC. 36C. QUALIFIED ENVIRONMENTAL JUSTICE PRO-**  
8 **GRAMS.**

9 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
10 gible educational institution, there shall be allowed as a  
11 credit against the tax imposed by this subtitle for any tax-  
12 able year an amount equal to the applicable percentage  
13 of the amounts paid or incurred by such taxpayer during  
14 such taxable year which are necessary for a qualified envi-  
15 ronmental justice program.

16 “(b) QUALIFIED ENVIRONMENTAL JUSTICE PRO-  
17 GRAM.—For purposes of this section—

18 “(1) IN GENERAL.—The term ‘qualified envi-  
19 ronmental justice program’ means a program con-  
20 ducted by one or more eligible educational institu-  
21 tions that is designed to address, or improve data  
22 about, qualified environmental stressors for the pri-  
23 mary purpose of improving, or facilitating the im-  
24 provement of, health and economic outcomes of indi-  
25 viduals residing in low-income areas or areas popu-

1       lated disproportionately by racial or ethnic minori-  
2       ties.

3               “(2) QUALIFIED ENVIRONMENTAL STRESSOR.—

4       The term ‘qualified environmental stressor’ means,  
5       with respect to an area, a contamination of the air,  
6       water, soil, or food with respect to such area or a  
7       change relative to historical norms of the weather  
8       conditions of such area.

9               “(c) ELIGIBLE EDUCATIONAL INSTITUTION.—For  
10       purposes of this section, the term ‘eligible educational in-  
11       stitution’ means an institution of higher education (as  
12       such term is defined in section 101 or 102(c) of the High-  
13       er Education Act of 1965) that is eligible to participate  
14       in a program under title IV of such Act.

15              “(d) APPLICABLE PERCENTAGE.—For purposes of  
16       this section, the term ‘applicable percentage’ means—

17                      “(1) in the case of a program involving material  
18       participation of faculty and students of an institu-  
19       tion described in section 371(a) of the Higher Edu-  
20       cation Act of 1965, 30 percent , and

21                      “(2) in all other cases, 20 percent.

22              “(e) CREDIT ALLOCATION.—

23                      “(1) ALLOCATION.—

24                              “(A) IN GENERAL.—The Secretary shall  
25       allocate credit dollar amounts under this section

1 to eligible educational institutions, for qualified  
2 environmental justice programs, that—

3 “(i) submit applications at such time  
4 and in such manner as the Secretary may  
5 provide, and

6 “(ii) are selected by the Secretary  
7 under subparagraph (B).

8 “(B) SELECTION CRITERIA.—The Sec-  
9 retary, after consultation with the Secretary of  
10 Energy, the Secretary of Education, the Sec-  
11 retary of Health and Human Services, and the  
12 Administrator of the Environmental Protection  
13 Agency, shall select applications on the basis of  
14 the following criteria:

15 “(i) The extent of participation of fac-  
16 ulty and students of an institution de-  
17 scribed in section 371(a) of the Higher  
18 Education Act of 1965.

19 “(ii) The extent of the expected effect  
20 on the health or economic outcomes of in-  
21 dividuals residing in areas within the  
22 United States that are low-income areas or  
23 areas populated disproportionately by ra-  
24 cial or ethnic minorities.

1           “(iii) The creation or significant ex-  
2           pansion of qualified environmental justice  
3           programs.

4           “(2) LIMITATIONS.—

5           “(A) IN GENERAL.—The amount of the  
6           credit determined under this section for any  
7           taxable year to any eligible educational institu-  
8           tion for any qualified environmental justice pro-  
9           gram shall not exceed the excess of—

10           “(i) the credit dollar amount allocated  
11           to such institution for such program under  
12           this subsection, over

13           “(ii) the credits previously claimed by  
14           such institution for such program under  
15           this section.

16           “(B) FIVE-YEAR LIMITATION.—No  
17           amounts paid or incurred after the 5-year pe-  
18           riod beginning on the date a credit dollar  
19           amount is allocated to an eligible educational  
20           institution for a qualified environmental justice  
21           program shall be taken into account under sub-  
22           section (a) with respect to such institution for  
23           such program.

1           “(C) ALLOCATION LIMITATION.—The total  
2           amount of credits that may be allocated under  
3           the program shall not exceed—

4                   “(i) \$1,000,000,000 for each of 2020,  
5                   2021, 2022, 2023, and 2024, and

6                   “(ii) \$0 for each subsequent year.

7           “(f) REQUIREMENTS.—

8                   “(1) IN GENERAL.—An eligible educational in-  
9                   stitution that has been allocated credit dollar  
10                  amounts under this section for a qualified environ-  
11                  mental justice project for a taxable year shall—

12                           “(A) make publicly available the applica-  
13                           tion submitted to the Secretary under sub-  
14                           section (e) with respect to such project, and

15                           “(B) submit an annual report to the Sec-  
16                           retary that describes the amounts paid or in-  
17                           curred for, and expected impact of, such  
18                           project.

19                   “(2) FAILURE TO COMPLY.—In the case of an  
20                  eligible education institution that has failed to com-  
21                  ply with the requirements of this subsection, the  
22                  credit dollar amount allocated to such institution  
23                  under this section is deemed to be \$0.

1       “(g) PUBLIC DISCLOSURE.—The Secretary, upon  
2 making an allocation of credit dollar amounts under this  
3 section, shall publicly disclose—

4               “(1) the identity of the eligible educational in-  
5 stitution receiving the allocation, and

6               “(2) the amount of such allocation.”.

7       (b) CONFORMING AMENDMENTS.—

8               (1) Section 6211(b)(4)(A) of such Code is  
9 amended by inserting “36C,” after “36B,”.

10              (2) Paragraph (2) of section 1324(b) of title  
11 31, United States Code, is amended by inserting  
12 “36C,” after “36B,”.

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

“Sec. 36C. Qualified environmental justice programs.”.

18       (d) EFFECTIVE DATE.—The amendments made by  
19 this subsection shall take effect on the date of the enact-  
20 ment of this Act.

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