

116TH CONGRESS  
2D SESSION

# H. R. 6185

To amend the Internal Revenue Code of 1986 to impose an excise tax on the extraction of certain water for bottling, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 2020

Ms. WASSERMAN SCHULTZ introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, 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

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## A BILL

To amend the Internal Revenue Code of 1986 to impose an excise tax on the extraction of certain water for bottling, 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.**

4 This Act may be cited as the “Save Our Springs Act  
5 of 2020”.

1 **SEC. 2. EXCISE TAX ON EXTRACTION OF CERTAIN WATER.**

2 (a) IN GENERAL.—Chapter 36 of the Internal Rev-  
 3 enue Code of 1986 is amended by inserting after sub-  
 4 chapter B the following new subchapter:

5 **“Subchapter C—Extraction of Certain Water**

“Sec. 4473. Imposition of tax.

6 **“SEC. 4473. IMPOSITION OF TAX.**

7 “(a) IN GENERAL.—A tax of \$0.06 is hereby imposed  
 8 on each gallon of water extracted from a spring or an un-  
 9 derground water source for use as bottled drinking water.

10 “(b) BY WHOM PAID.—The tax imposed by this sec-  
 11 tion shall be paid by the person extracting the water.”.

12 (b) CONFORMING AMENDMENT.—The table of sub-  
 13 chapters for chapter 36 of the Internal Revenue Code of  
 14 1986 is amended by inserting after the item relating to  
 15 subchapter B the following new item:

“SUBCHAPTER C—EXTRACTION OF CERTAIN WATER”.

16 (c) EFFECTIVE DATE.—The amendments made by  
 17 this section shall apply to water extracted in calendar  
 18 years beginning after the date of the enactment of this  
 19 Act.

20 **SEC. 3. DRINKING WATER STATE REVOLVING LOAN FUND**  
 21 **TRUST FUND.**

22 (a) ESTABLISHMENT.—Subchapter A of chapter 98  
 23 of the Internal Revenue Code of 1986 is amended by add-  
 24 ing at the end the following new section:

1 **“SEC. 9512. DRINKING WATER STATE REVOLVING LOAN**  
2 **FUND TRUST FUND.**

3 “(a) CREATION OF TRUST FUND.—There is estab-  
4 lished in the Treasury of the United States a trust fund  
5 to be known as the ‘Drinking Water State Revolving Loan  
6 Fund Trust Fund’ (referred to in this section as the  
7 ‘Trust Fund’), consisting of such amounts as may be ap-  
8 propriated or credited to such fund as provided in this  
9 section or section 9602(b).

10 “(b) TRANSFERS TO TRUST FUND.—There are here-  
11 by appropriated to the Trust Fund amounts equal to the  
12 revenues received in the Treasury that are attributable to  
13 subchapter C of chapter 36.

14 “(c) EXPENDITURES.—Amounts in the Trust Fund  
15 shall be available, as provided in appropriation Acts, for  
16 carrying out section 1452 of the Safe Drinking Water Act  
17 (relating to State revolving loan funds).”.

18 (b) CLERICAL AMENDMENT.—The table of sections  
19 for subchapter A of chapter 98 of such Code is amended  
20 by adding at the end the following new item:

“Sec. 9512. Drinking Water State Revolving Loan Fund Trust Fund.”.

21 (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall take effect on the date of the enactment  
23 of this Act.

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