

117TH CONGRESS
1ST SESSION

S. 2810

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 SENATE OF THE UNITED STATES

SEPTEMBER 23, 2021

Mr. MANCHIN (for himself, Mr. BROWN, Mr. KAINE, Mr. CASEY, and Mr. WARNER) introduced the following bill; which was read twice and referred to the Committee on Finance

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 of 2021”.

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

3 (a) IN GENERAL.—Section 4121(e)(2)(A) of the In-
4 ternal Revenue Code of 1986 is amended by striking “De-
5 cember 31, 2021” and inserting “December 31, 2031”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply on and after the first day of the
8 first calendar month beginning after the date of the enact-
9 ment of this Act.

○