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(Original Signature of Member)

116TH CONGRESS
1ST SESSION

H. R. _____

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

Mr. LARSON of Connecticut introduced the following bill; which was referred to the Committee on _____

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”.

6 (b) TABLE OF CONTENTS.—The table of contents for
7 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.

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

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

7 **“Subchapter E—Tax on Carbon Dioxide**
8 **Content of Certain Substances**

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

9 **“SEC. 4691. IMPOSITION OF TAX.**

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

13 “(b) AMOUNT OF TAX.—

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

20 “(2) FRACTIONAL PART OF TON.—In the case
21 of a fraction of a ton, the tax imposed by subsection

1 (a) shall be the same fraction of the amount of such
2 tax imposed on a whole ton.

3 “(3) APPLICABLE AMOUNT.—

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

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

12 “(i) such dollar amount, multiplied by

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

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

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

1 respect to each year after 2020 had
2 been 6 percentage points greater.

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

8 “(d) EXEMPTION FOR EXPORTS.—

9 “(1) TAX-FREE SALES.—

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

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

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

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

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

24 “(ii)(I) such substance was exported
25 by any person, or

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

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

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

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

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

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

1 person who exported the taxable carbon sub-
2 stance, where—

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

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

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

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

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

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

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

24 “(b) PREVIOUSLY TAXED CARBON SUBSTANCES
25 USED TO MAKE ANOTHER TAXABLE CARBON SUB-

1 STANCE.—Under regulations prescribed by the Secretary,
2 if—

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

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

17 **“SEC. 4693. BORDER ADJUSTMENTS.**

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

22 “(1) taxes paid by manufacturers, producers,
23 and importers of taxable carbon substances under
24 this section, and

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

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

12 “(1) taxes paid by manufacturers, producers,
13 and importers of taxable carbon substances under
14 this section, and

15 “(2) carbon equivalency fees paid by importers
16 of carbon intensive goods used in the production of
17 the comparable carbon intensive goods in question.

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

20 “(1)(A) an international agreement requiring
21 countries that emit greenhouse gases and produce
22 carbon intensive goods for international markets to
23 adopt equivalent measures comes into effect, or

24 “(B) the country of export has implemented
25 equivalent measures, and

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

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

4 “(a) DEFINITIONS.—For purposes of this sub-
5 chapter—

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

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

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

11 “(C) natural gas,

12 which is extracted, manufactured, or produced in the
13 United States or entered into the United States for
14 consumption, use, or warehousing.

15 “(2) UNITED STATES.—The term ‘United
16 States’ has the meaning given such term by section
17 4612(a)(4).

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

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

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

4 “(A) is a primary product, or

5 “(B) is a manufactured item in which one
6 or more primary products are inputs and the
7 cost of production of which in the United States
8 is significantly increased by this subchapter.

9 “(6) PRIMARY PRODUCT.—The term ‘primary
10 product’ means—

11 “(A) iron, steel, steel mill products (includ-
12 ing pipe and tube), aluminum, cement, glass
13 (including flat, container, and specialty glass
14 and fiberglass), pulp, paper, chemicals, or in-
15 dustrial ceramics, and

16 “(B) any other manufactured product that
17 the Secretary determines—

18 “(i) is sold for purposes of further
19 manufacture, and

20 “(ii) generates, in the course of the
21 manufacture of the product, direct and in-
22 direct carbon-dioxide emissions that are
23 comparable (on an emissions-per-dollar of
24 output basis) to emissions generated in the

1 manufacture or production of primary
2 products identified in subparagraph (A).

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

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

15 “(c) SPECIAL RULES FOR INVENTORY EX-
16 CHANGES.—

17 “(1) IN GENERAL.—Except as provided in this
18 paragraph, in any case in which a manufacturer,
19 producer, or importer of a taxable carbon substance
20 exchanges such substance as part of an inventory ex-
21 change with another person—

22 “(A) such exchange shall not be treated as
23 a sale, and

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

4 “(2) REGISTRATION REQUIREMENT.—Para-
5 graph (1) shall not apply to any inventory exchange
6 unless—

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

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

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

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

24 (b) ESTABLISHMENT OF BUILD AMERICA TRUST
25 FUND.—Subchapter A of chapter 98 of such Code (relat-

1 ing to trust fund code) is amended by adding at the end
2 the following:

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

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

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

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

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

22 “(A) HIGHWAYS AND TRANSIT.—

23 “(i) the sum of \$61,000,000,000 plus
24 the highway and transit shortfall amount,
25 which shall be transferred to the Highway

1 Trust Fund with 80 percent allocated to
2 the Highway Account (as defined in sec-
3 tion 9503(e)(5)(B)) and 20 percent allo-
4 cated to the Mass Transit Account.

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

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

17 “(i) \$2,160,000,000 shall be available
18 to the Secretary of Transportation for
19 making grants for airport planning and
20 airport development under section 47104
21 of title 49, United States Code, and

22 “(ii) \$1,840,000,000 shall be available
23 to the Administrator of the Federal Avia-
24 tion Administration for acquiring, estab-
25 lishing, and improving air navigation facili-

1 ties under section 44502(a)(1)(A) of title
2 49, United States Code.

3 “(C) PASSENGER RAIL.—

4 “(i) \$2,600,000,000 shall be available
5 to the Secretary of Transportation for de-
6 posit in the Northeast Corridor account de-
7 scribed in section 24317 of title 49, United
8 States Code, for the uses described in sub-
9 section (d)(1) (B), (C), (E), and (F) of
10 such section.

11 “(ii) \$2,000,000,000 shall be available
12 to the Secretary of Transportation for
13 making grants for rail infrastructure and
14 safety improvements under section 24407
15 of title 49, United States Code.

16 “(iii) \$700,000,000 shall be available
17 to the Secretary of Transportation for
18 making grants for state of good repair
19 under section 24911 of title 49, United
20 States Code.

21 “(iv) \$1,300,000,000 shall be avail-
22 able to the Secretary of Transportation for
23 deposit in the National Network account
24 described in section 24317 of title 49,

1 United States Code, for the uses described
2 in subsection (d)(2)(B).

3 “(D) HARBORS, WATERWAYS, FLOOD PRO-
4 TECTION, DAMS.—

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

21 “(ii) 4,000,000,000 shall be available
22 to the Secretary of the Army for expenses
23 necessary for the operation, maintenance,
24 and care of existing river and harbor, flood
25 and storm damage reduction, aquatic eco-

1 system restoration, and related projects
2 authorized by law; providing security for
3 infrastructure owned or operated by the
4 Corps, including administrative buildings
5 and laboratories; maintaining harbor chan-
6 nels provided by a State, municipality, or
7 other public agency that serve essential
8 navigation needs of general commerce,
9 where authorized by law; surveying and
10 charting northern and northwestern lakes
11 and connecting waters; clearing and
12 straightening channels; and removing ob-
13 structions to navigation, to remain avail-
14 able until expended.

15 “(E) CLEAN WATER.—

16 “(i) \$3,000,000,000 shall be available
17 to the Administrator of the Environmental
18 Protection Agency for making capitaliza-
19 tion grants for the Clean Water State Re-
20 volving Funds under title VI of the Fed-
21 eral Water Pollution Control Act (33
22 U.S.C. 1381 et seq.).

23 “(ii) \$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 Drinking Water State
2 Revolving Funds under section 1452 of the
3 Safe Drinking Water Act (42 U.S.C. 300j–
4 12).

5 “(iii) \$1,000,000,000 shall be avail-
6 able to the Secretary of the Army and the
7 Administrator of the Environmental Pro-
8 tection Agency for providing assistance
9 under section 5023 of the Water Infra-
10 structure Finance and Innovation Act of
11 2014 (33 U.S.C. 3902).

12 “(F) USDA WATER AND WASTE DISPOSAL
13 PROGRAMS.—

14 “(i) \$150,000,000 shall be available
15 to the Secretary of Agriculture for direct
16 loans for water or waste disposal facilities
17 under section 306(a)(1) of the Consoli-
18 dated Farm and Rural Development Act.

19 “(ii) \$700,000 shall be available to
20 the Secretary of Agriculture for guaran-
21 teed loans for water or waste disposal fa-
22 cilities under section 306(a)(24) of the
23 Consolidated Farm and Rural Develop-
24 ment Act.

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

5 “(G) BROADBAND DEPLOYMENT.—
6 \$4,000,000,000 shall be available to the Assist-
7 ant Secretary of Commerce for Communications
8 and Information to carry out a program to ex-
9 pand access to broadband to communities
10 throughout the United States, with an emphasis
11 on communities unserved by broadband.

12 “(H) EDUCATION INFRASTRUCTURE DE-
13 VELOPMENT.—\$3,000,000,000 shall be avail-
14 able to the Assistant Secretary for Elementary
15 and Secondary Education to carry out a pro-
16 gram to support elementary and secondary edu-
17 cational infrastructure throughout the United
18 States with an emphasis on communities in
19 most need and communities impacted by cli-
20 mate change.

21 “(I) HEALTHCARE.—

22 “(i) RESEARCH.—\$750,000,000 shall
23 be available to the National Institutes of
24 Health for research related to the health
25 consequences of climate change.

1 “(ii) INFRASTRUCTURE.—
2 \$750,000,000 shall be available to the Sec-
3 retary of Health and Human Services to
4 carry out activities to support the resil-
5 iency of the nation’s healthcare infrastruc-
6 ture against the impacts of climate change.

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

9 “(K) DEPARTMENT OF ENERGY RESEARCH
10 AND DEVELOPMENT.—

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

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

16 “(iii) \$700,000,000 shall be available
17 to Fossil Energy Research and Develop-
18 ment Coal CCS and Power Systems only
19 for activities that decrease the amount of
20 carbon pollutants released into the atmos-
21 phere.

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

24 “(L) AGRICULTURE RESEARCH.—
25 \$1,500,000,000 shall be available to the De-

1 partment of Agriculture for climate change re-
2 search and mitigation, and related activities

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

16 “(A) workforce development (with a special
17 focus on energy-related industries, including
18 manufacturing, engineering, construction, and
19 retrofitting jobs in energy-related industries),
20 pension benefits, and health benefits,

21 “(B) abandoned mine reclamation, and

22 “(C) other assistance the Secretary deter-
23 mines appropriate.

24 “(3) Third, for calendar year 2020 and each
25 calendar year thereafter, 12.5 percent of the amount

1 in the Trust Fund equivalent to the taxes received
2 in the Treasury under section 4691 shall be avail-
3 able for the Energy Refund Program.

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

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

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

11 “(A) the sum of the obligations of the
12 United States specified in section 9503(e)(1)
13 plus the amounts to be expended under section
14 9503(e)(3), over

15 “(B) the amounts available in the Highway
16 Trust Fund to meet those obligations and ex-
17 penditures (determined without regard to this
18 paragraph or section 9503(f)(5)).

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

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

24 “(1) IN GENERAL.—Subject to paragraph (2),
25 as a condition on the receipt of funds pursuant to

1 this section of an amount greater than \$1,000,000,
2 a non-Federal sponsor that receives the funds shall
3 require that each contract and subcontract for pro-
4 gram management, construction management, plan-
5 ning studies, feasibility studies, architectural serv-
6 ices, preliminary engineering, design, engineering,
7 surveying, mapping, and related services entered
8 into using any of such funds be awarded in the same
9 manner as a contract for architectural and engineer-
10 ing services is awarded under—

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

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

15 “(2) NO PROPRIETARY INTEREST.—A contract
16 awarded in accordance with paragraph (1) shall not
17 be considered to confer a proprietary interest upon
18 the United States.

19 “(f) CONSIDERATIONS IN USE OF FUNDS.—Funds
20 made available under this section shall be used after giving
21 due consideration to the health, climate, land usage (in-
22 cluding use of eminent domain and land which is signifi-
23 cant to native communities), and economic impacts of such
24 use and to any disproportionately harmful impacts on
25 former carbon intensive communities, indigenous peoples,

1 communities of color, migrant communities,
2 deindustrialized communities, depopulated rural commu-
3 nities, the poor, low-income workers, women, the elderly,
4 the unhoused, people with disabilities, and youth.

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

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

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

11 (c) CLERICAL AMENDMENTS.—

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

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

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

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

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

21 **SEC. 3. ENERGY REFUND PROGRAM.**

22 (a) IN GENERAL.—The Secretary of the Treasury, in
23 consultation with the Secretary of Health and Human

1 Services, the Commissioner of Social Security, and the
2 Secretary of Agriculture, shall formulate and administer
3 the program provided for in this section, which shall be
4 known as the “Energy Refund Program”, and under
5 which eligible households are provided an energy refund.

6 (b) ELIGIBILITY OF HOUSEHOLDS TO RECEIVE EN-
7 ERGY REFUND.—Each eligible household shall be entitled
8 to receive monthly cash payments under this section in
9 an amount equal to the monthly energy refund amount
10 determined under subsection (d).

11 (c) ELIGIBILITY.—

12 (1) ELIGIBLE HOUSEHOLDS.—A household
13 shall be considered to be an eligible household for
14 purposes of this section if—

15 (A) the aggregate gross income of all tax-
16 payers in the household does not exceed 150
17 percent of the poverty line;

18 (B) the State agency for the State in
19 which the household is located determines that
20 the household is participating in—

21 (i) the supplemental nutrition assist-
22 ance program;

23 (ii) the Food Distribution Program on
24 Indian Reservations authorized by section

1 4(b) of the Food and Nutrition Act of
2 2008 (7 U.S.C. 2013(b)); or

3 (iii) the program for nutrition assist-
4 ance in Puerto Rico or American Samoa
5 under section 19 of such Act (7 U.S.C.
6 2028);

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

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

12 (ii)(I) participates in the program
13 under title XVIII of the Social Security
14 Act; and

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

19 (D) the household consists of a single indi-
20 vidual or a married couple, and receives benefits
21 under the Supplemental Security Income Pro-
22 gram under title XVI of the Social Security Act
23 (42 U.S.C. 1381–1383f).

24 (2) INELIGIBLE INDIVIDUALS.—The Secretary
25 of the Treasury may only provide energy refunds in

1 accordance with this section to United States citi-
2 zens, United States nationals, and individuals law-
3 fully residing in the United States. The Secretary
4 shall establish procedures to ensure that other indi-
5 viduals do not receive such refunds and are not
6 taken into account in determining the amount of
7 such refunds.

8 (3) NATIONAL STANDARDS.—The Secretary of
9 the Treasury, in consultation with the Secretary of
10 Agriculture, shall establish uniform national stand-
11 ards of eligibility ensuring that States may co-ad-
12 minister the Energy Refund Program with the sup-
13 plemental nutrition assistance program in accord-
14 ance with the provisions of this section. No State
15 agency shall impose any other standard or require-
16 ment as a condition of eligibility or refund receipt
17 under the program. Assistance in the Energy Re-
18 fund Program shall be furnished promptly to all eli-
19 gible households who make application for such par-
20 ticipation or are already enrolled in any program re-
21 ferred to in paragraph (1).

22 (d) MONTHLY ENERGY REFUND AMOUNT.—

23 (1) ESTIMATED ANNUAL REFUND.—Not later
24 than August 31 of each relevant fiscal year, the Sec-
25 retary of the Treasury, in consultation with the En-

1 energy Information Administration, shall estimate,
2 pursuant to a method that is appropriate for such
3 purposes, the annual total loss in purchasing power
4 that will result from the America Wins Act in the
5 next fiscal year for households of each size with
6 gross income equal to 150 percent of the poverty
7 line, based on the tax imposed under section 4691
8 of the Internal Revenue Code of 1986, excluding the
9 amount of the increase in households' energy con-
10 sumption that is financed by higher cost of living ad-
11 justments to Federal benefits that result from in-
12 creased carbon costs by reason of such tax.

13 (2) MONTHLY ENERGY REFUND.—Subject to
14 paragraph (3) and subsection (c)(2), the amount of
15 the monthly energy refund for an eligible household
16 under this section shall be—

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

22 (B) if the household has 5 or more mem-
23 bers, $\frac{1}{12}$ of the arithmetic mean value of the
24 amounts estimated under paragraph (1) for
25 such fiscal year for households with 5 or more

1 members, rounded to the nearest whole dollar
2 amount.

3 (3) ENSURING DEFICIT NEUTRALITY.—For any
4 fiscal year after calendar year 2019 in which the
5 amounts that are available under section 9512(c) of
6 the Internal Revenue Code of 1986 are not sufficient
7 for purposes of funding the monthly energy refund
8 described in paragraph (2), the Secretary of the
9 Treasury shall direct State agencies to reduce, on a
10 pro rata basis, the amount of such refunds that are
11 provided to eligible households.

12 (e) DELIVERY MECHANISM.—

13 (1) MONTHLY INSTALLMENTS.—Subject to
14 standards and an implementation schedule set by
15 the Secretary of the Treasury, the energy refund
16 shall be provided in monthly installments via—

17 (A) direct deposit into the eligible house-
18 hold's designated bank account;

19 (B) the State's electronic benefit transfer
20 system; or

21 (C) another Federal or State mechanism,
22 if such a mechanism is approved by the Sec-
23 retary of the Treasury.

24 (2) STANDARDS.—The standards described
25 under paragraph (1) shall—

1 (A) protect the privacy of energy refund
2 applicants and recipients;

3 (B) provide energy refund recipients with
4 choices, as appropriate, for delivery and receipt
5 of refunds;

6 (C) ensure ease of use and access to re-
7 funds, including a prohibition on any fees
8 charged for withdrawals or other related serv-
9 ices;

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

12 (E) ensure interoperability of the Energy
13 Refund Program between States and permit
14 monitoring and investigations by authorized law
15 enforcement agencies; and

16 (F) include such standards, as determined
17 appropriate by the Secretary of the Treasury,
18 to protect applicant and recipient households
19 from fraud and abuse and promote effective
20 and efficient administration of Energy Refund
21 Program.

22 (f) ADMINISTRATION.—

23 (1) IN GENERAL.—The State agency of each
24 participating State shall assume responsibility for
25 the certification of applicant households and for the

1 issuance of refunds and the control and account-
2 ability thereof.

3 (2) ADMINISTRATIVE COSTS.—Subject to such
4 standards as determined appropriate by the Sec-
5 retary of the Treasury, the Secretary shall reimburse
6 each State agency for 100 percent of administrative
7 costs.

8 (3) PROCEDURES.—Under standards estab-
9 lished by the Secretary of the Treasury, the State
10 agency shall establish procedures governing the ad-
11 ministration of the Energy Refund Program that the
12 State agency determines best serve households in the
13 State, including households with special needs, such
14 as households with elderly or disabled members,
15 households in rural areas, homeless individuals, and
16 households residing on reservations (as defined in
17 section 4 of the Indian Child Welfare Act of 1978
18 (25 U.S.C. 1903) and section 3 of the Indian Fi-
19 nancing Act of 1974 (25 U.S.C. 1452)). In carrying
20 out this paragraph, a State agency shall—

21 (A) provide timely, accurate, and fair serv-
22 ice to applicants for, and participants in, the
23 Energy Refund Program;

24 (B) permit an applicant household to apply
25 to participate in the program at the time that

1 the household first contacts the State agency
2 and consider an application that contains the
3 name, address, and signature of the applicant
4 to be sufficient to constitute an application for
5 participation;

6 (C) screen any applicant household for the
7 supplemental nutrition assistance program, the
8 State's medical assistance program under sec-
9 tion XIX of the Social Security Act, the Chil-
10 dren's Health Insurance Program under section
11 XXI of such Act, and a State program that
12 provides basic assistance under a State pro-
13 gram funded under title IV of such Act or with
14 qualified State expenditures as defined in sec-
15 tion 409(a)(7) of such Act for eligibility for the
16 Energy Refund Program and, if eligible, enroll
17 such applicant household in the Energy Refund
18 Program;

19 (D) complete certification of and provide a
20 refund to any eligible household not later than
21 30 days following its filing of an application;

22 (E) use appropriate bilingual personnel
23 and materials in the administration of the pro-
24 gram in those portions of the State in which a
25 substantial number of members of low income

1 households speak a language other than
2 English; and

3 (F) utilize State agency personnel who are
4 employed in accordance with the current stand-
5 ards for a merit system of personnel adminis-
6 tration or any standards later prescribed by the
7 Office of Personnel Management pursuant to
8 section 208 of the Intergovernmental Personnel
9 Act of 1970 (42 U.S.C. 4728) modifying or su-
10 perseding such standards relating to the estab-
11 lishment and maintenance of personnel stand-
12 ards on a merit basis to make all tentative and
13 final determinations of eligibility and ineligi-
14 bility.

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

17 (A) IN GENERAL.—The Secretary of the
18 Treasury, the Commissioner of Social Security,
19 the Railroad Retirement Board, or the Sec-
20 retary of Veterans Affairs, as appropriate, shall
21 develop procedures to directly provide energy
22 refunds to individuals that are beneficiaries
23 under the benefit programs administered by
24 such entities and are eligible to receive such re-
25 funds under the Energy Refund Program, if the

1 Secretary of the Treasury determines, in con-
2 sultation with the Commissioner of Social Secu-
3 rity, the Railroad Retirement Board, and the
4 Secretary of Veterans Affairs, that—

5 (i) one or more of such entities are
6 able to determine the gross income of such
7 beneficiaries for purposes of determining
8 eligibility for the energy refund;

9 (ii) such entities are able to coordi-
10 nate to ensure that such beneficiaries do
11 not receive multiple energy refunds; and

12 (iii) Federal provision of energy re-
13 funds would be more efficient and result in
14 receipt of energy refunds by a greater
15 number of eligible beneficiaries than deliv-
16 ery of such refunds by the States.

17 (B) RECEIPT OF REFUNDS.—Any low-in-
18 come beneficiary who receives an energy refund
19 pursuant to the procedures developed under this
20 paragraph shall not be eligible for an energy re-
21 fund otherwise provided by a State agency
22 under this section.

23 (5) REGULATIONS.—

24 (A) IN GENERAL.—Except as provided in
25 subparagraph (B), the Secretary of the Treas-

1 ury shall issue such regulations consistent with
2 this section as the Secretary deems necessary or
3 appropriate for the effective and efficient ad-
4 ministration of the Energy Refund Program,
5 and shall promulgate all such regulations in ac-
6 cordance with the procedures set forth in sec-
7 tion 553 of title 5, United States Code.

8 (B) CERTAIN PROCEDURES.—Without re-
9 gard to section 553 of title 5 of such Code, the
10 Secretary of the Treasury may by rule promul-
11 gate as final, to be effective until not later than
12 2 years after the date of the enactment of the
13 America Wins Act, any procedures that are
14 substantially the same as the procedures gov-
15 erning the supplemental nutrition assistance
16 program in section 273.2, 273.12, or 273.15 of
17 title 7, Code of Federal Regulations.

18 (C) Notwithstanding paragraphs (2) and
19 (3) of subsection (i), the Secretary of the
20 Treasury shall promulgate regulations requiring
21 streamlined eligibility determinations for some
22 or all households which include individuals re-
23 ceiving medical assistance under a State plan
24 approved under title XIX or XXI of the Social
25 Security Act or individuals receiving premium

1 credits for the purchase of qualified health in-
2 surance coverage pursuant to section 36B of
3 the Internal Revenue Code of 1986. The regula-
4 tions shall institute procedures whereby the
5 gross income and family size information used
6 for determining eligibility under such provisions
7 serve as the basis for determining eligibility for
8 the Energy Refund Program.

9 (D) EXCEPTION FOR QUARTERLY PROVI-
10 SION OF BENEFITS.—Notwithstanding any
11 other provision of this section, the Secretary of
12 the Treasury may authorize States to provide
13 benefits under this section on a quarterly basis
14 if the Secretary determines that the amount of
15 the benefits that would be provided on a month-
16 ly basis to households is insufficient to be effi-
17 ciently paid on a monthly basis in light of the
18 administrative expenses of the Energy Refund
19 Program.

20 (g) TREATMENT.—The value of the refund provided
21 under this section shall not be considered income or re-
22 sources for any purpose under any Federal, State, or local
23 laws, including, but not limited to, laws relating to an in-
24 come tax, or public assistance programs (including, but
25 not limited to, health care, cash aid, child care, nutrition

1 programs, and housing assistance) and no participating
2 State or political subdivision thereof shall decrease any as-
3 sistance otherwise provided an individual or individuals be-
4 cause of the receipt of a refund under this section.

5 (h) PROGRAM INTEGRITY.—For purposes of ensuring
6 program integrity and complying with the requirements of
7 the Improper Payment Information Act of 2002, the Sec-
8 retary of the Treasury shall, to the maximum extent pos-
9 sible, rely on and coordinate with the quality control sam-
10 ple and review procedures of paragraphs (2), (3), (4), and
11 (5) of section 16(c) of the Food and Nutrition Act of 2008
12 (7 U.S.C. 2025(c)).

13 (i) DEFINITIONS AND SPECIAL RULES.—

14 (1) ELECTRONIC BENEFIT TRANSFER SYS-
15 TEM.—The term “electronic benefit transfer system”
16 means a system by which household benefits or re-
17 funds defined under subsection (e) are issued from
18 and stored in a central databank via electronic ben-
19 efit transfer cards.

20 (2) GROSS INCOME.—The term “gross income”
21 means the gross income of a household that is deter-
22 mined in accordance with standards and procedures
23 established under section 5 of the Food and Nutri-
24 tion Act of 2008 (7 U.S.C. 2014) and its imple-
25 menting regulations.

1 (3) HOUSEHOLD.—

2 (A) RULES FOR EQUITABLE ADMINISTRA-
3 TION OF REFUND IN CERTAIN CASES.—The
4 Secretary of the Treasury shall establish rules
5 for providing the energy refund in an equitable
6 and administratively simple manner to house-
7 holds where the group of individuals who live
8 together includes members not all of whom are
9 described in a single subparagraph of sub-
10 section (c)(1), or includes additional members
11 not described in any such subparagraph.

12 (B) CERTAIN GROUPS.—The Secretary of
13 the Treasury shall establish rules regarding the
14 eligibility and delivery of the energy refund to
15 groups of individuals described in section 3(m)
16 (4) or (5) of the Food and Nutrition Act of
17 2008 (7 U.S.C. 2012(n) (4) or (5)).

18 (4) POVERTY LINE.—The term “poverty line”
19 has the meaning given the term in section 673(2) of
20 the Community Services Block Grant Act (42 U.S.C.
21 9902(2)), including any revision required by that
22 section.

23 (5) STATE.—The term “State” means the 50
24 States, the District of Columbia, the Commonwealth
25 of Puerto Rico, American Samoa, the United States

1 Virgin Islands, Guam, and the Commonwealth of the
2 Northern Mariana Islands.

3 (6) STATE AGENCY.—The term “State agency”
4 means an agency of State government, including the
5 local offices thereof, that has responsibility for ad-
6 ministration of the one or more federally aided pub-
7 lic assistance programs within the State, and in
8 those States where such assistance programs are op-
9 erated on a decentralized basis, the term shall in-
10 clude the counterpart local agencies administering
11 such programs.

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

17 (8) OTHER TERMS.—Other terms not defined in
18 this section shall have the same meaning as such
19 terms have in the Supplemental Nutrition Assistance
20 Program unless the Secretary of the Treasury finds
21 for good cause that application of a particular defi-
22 nition would be detrimental to the purposes of the
23 Energy Refund Program.

1 **SEC. 4. CONSUMER TAX REBATE.**

2 (a) IN GENERAL.—Subpart C of part IV of sub-
3 chapter A of chapter 1 of the Internal Revenue Code of
4 1986 is amended by inserting after section 36B the fol-
5 lowing new section:

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

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

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

12 “(1) IN GENERAL.—The amount allowable as a
13 credit under subsection (a) (determined without re-
14 gard to this subsection) for the taxable year shall be
15 reduced (but not below zero) by 0.05 percent for
16 every \$10 by which the taxpayer’s household income
17 for the taxable year exceeds the credit cap amount
18 for the calendar year in which such taxable year be-
19 gins.

20 “(2) CREDIT CAP AMOUNT.—The credit cap
21 amount for any calendar year is the amount which is
22 equal to 350 percent of the poverty line (within the
23 meaning of section 2110(c)(5) of the Social Security
24 Act) for the size of the family involved for such cal-
25 endar year.

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

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

8 “(1) IN GENERAL.—In any taxable year in
9 which a taxpayer or the taxpayer’s spouse receives
10 an energy refund under section 3 of the America
11 Wins Act, the amount described in subsection (a)
12 shall be reduced by the energy refund amount re-
13 ceived in that taxable year.

14 “(2) INFORMATION.—The Secretary shall pro-
15 mulgate regulations that instruct States on how to
16 inform adult individuals who receive an energy re-
17 fund under section 3 of the America Wins Act the
18 refund amount the individuals received and how
19 such information shall be provided to the Internal
20 Revenue Service.

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

1 “(4) ADJUSTMENT OF ENERGY REFUND
2 AMOUNT.—In the case of an individual who does not
3 report the refund amount that was provided under
4 section 3 of the America Wins Act or recorded an
5 incorrect number of refund amount, the Secretary
6 shall adjust the energy refund under such section
7 based on the information received from States. Such
8 reduction shall only be made if the Secretary has
9 made a determination that the information meets a
10 sufficient standard for accuracy.

11 “(d) WORKING FAMILIES RELIEF AMOUNT.—For
12 purposes of this section—

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

16 “(A) the relief amount for the calendar
17 year in which such taxable year begins, multi-
18 plied by

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

21 “(2) RELIEF AMOUNT.—

22 “(A) IN GENERAL.—The relief amount
23 with respect to any calendar year is the amount
24 which will provide that the aggregate credits al-
25 lowed under this section with respect to all eli-

1 gible taxpayers for taxable years beginning in
2 such calendar year equal the amount which is
3 provided in section 9512(c)(4) for such calendar
4 year.

5 “(B) SECRETARIAL DETERMINATION.—
6 The relief amount for each calendar year shall
7 be determined by the Secretary based on the ex-
8 pected revenues from section 9512(c)(4) for
9 each such calendar year.

10 “(C) ADJUSTMENT OF RELIEF
11 AMOUNTS.—If, after the close of any calendar
12 year, the Secretary determines that the amount
13 of the aggregate credits allowed under this sec-
14 tion with respect to all eligible taxpayers for
15 taxable years beginning in such calendar year
16 differed significantly from the amount equal to
17 the funding provided by section 9512(c)(4) for
18 such calendar year, the Secretary may adjust
19 the relief amount for the immediately suc-
20 ceeding calendar year either up or down in
21 order to account for such difference.

22 “(3) SCALE FACTOR.—The scale factor with re-
23 spect to any eligible taxpayer for any taxable year
24 shall be determined in accordance with the following
25 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.

1 “(e) ELIGIBLE TAXPAYER.—For purposes of this sec-
2 tion—

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

5 “(A) any individual with respect to whom
6 a deduction under section 151 is allowable to
7 another taxpayer for a taxable year beginning
8 in the calendar year in which the individual’s
9 taxable year begins,

10 “(B) any nonresident alien individual, or

11 “(C) an estate or trust.

12 “(2) IDENTIFICATION NUMBER REQUIRE-
13 MENT.—Such term shall not include any individual
14 who—

15 “(A) in the case of a return that is not a
16 joint return, does not include the social security
17 number of the individual, and

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

1 For purposes of the preceding sentence, the social
2 security number shall not include a TIN issued by
3 the Internal Revenue Service.

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

7 “(1) the adjusted gross income of the taxpayer,
8 plus

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

14 “(g) FAMILY SIZE.—

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

19 “(2) IDENTIFICATION NUMBER REQUIRE-
20 MENT.—The family size determined under para-
21 graph (1) shall not include any individual (including
22 the taxpayer) whose social security account number
23 is not included on the return of tax for the taxable
24 year.

1 “(h) TREATMENT.—The value of the credit provided
2 under this section shall not be considered income or re-
3 sources for any purpose under any Federal, State, or local
4 law (including a law relating to an income tax or public
5 assistance program (including health care, cash aid, child
6 care, nutrition programs, and housing assistance)) and no
7 participating State or political subdivision of a State shall
8 decrease any assistance otherwise provided one or more
9 individuals because of the receipt of a credit under this
10 section.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Section 6211 of the Internal Revenue Code
13 of 1986 is amended by inserting “36C,” before
14 “53(e)”.

15 (2) Paragraph (2) of section 1324(b) of title
16 31, United States Code, is amended by inserting
17 “36C,” after “36B,”.

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

“Sec. 36C. Working families relief.”.

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