

117TH CONGRESS
1ST SESSION

H. R. 3311

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

MAY 18, 2021

Mr. LARSON of Connecticut (for himself, Ms. NORTON, and Mr. LYNCH) 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 \$59.

9 “(B) INFLATION ADJUSTMENT.—In the
 10 case of any taxable year beginning in a calendar
 11 year after 2022, 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 2021’ 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 2022 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 2022 through 2031, 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 “(iii) \$20,000,000,000 shall be avail-
22 able to the Secretary of Transportation to
23 establish a Reuniting Neighborhoods Grant
24 Program which shall provide grants to
25 States and municipalities to identify and

1 remove existing infrastructure that divide
2 population centers.

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

6 “(i) \$2,160,000,000 shall be available
7 to the Secretary of Transportation for
8 making grants for airport planning and
9 airport development under section 47104
10 of title 49, United States Code, and

11 “(ii) \$1,840,000,000 shall be available
12 to the Administrator of the Federal Avia-
13 tion Administration for acquiring, estab-
14 lishing, and improving air navigation facili-
15 ties under section 44502(a)(1)(A) of title
16 49, United States Code.

17 “(C) PASSENGER RAIL.—

18 “(i) \$2,600,000,000 shall be available
19 to the Secretary of Transportation for de-
20 posit in the Northeast Corridor account de-
21 scribed in section 24317 of title 49, United
22 States Code, for the uses described in sub-
23 section (d)(1) (B), (C), (E), and (F) of
24 such section.

1 “(ii) \$2,000,000,000 shall be available
2 to the Secretary of Transportation for
3 making grants for rail infrastructure and
4 safety improvements under section 24407
5 of title 49, United States Code.

6 “(iii) \$700,000,000 shall be available
7 to the Secretary of Transportation for
8 making grants for state of good repair
9 under section 24911 of title 49, United
10 States Code.

11 “(iv) \$1,300,000,000 shall be avail-
12 able to the Secretary of Transportation for
13 deposit in the National Network account
14 described in section 24317 of title 49,
15 United States Code, for the uses described
16 in subsection (d)(2)(B).

17 “(D) HARBORS, WATERWAYS, FLOOD PRO-
18 TECTION, DAMS.—

19 “(i) \$4,000,000,000 shall be available
20 to the Secretary of the Army for expenses
21 necessary for the construction of river and
22 harbor, flood and storm damage reduction,
23 shore protection, aquatic ecosystem res-
24 toration, and related projects authorized by
25 law or for conducting detailed studies, and

1 plans and specifications, of such projects
2 (including those involving participation by
3 States, local governments, or private
4 groups) authorized or made eligible for se-
5 lection by law (but such detailed studies,
6 and plans and specifications, shall not con-
7 stitute a commitment of the Federal Gov-
8 ernment to construction) to remain avail-
9 able until expended.

10 “(ii) \$4,000,000,000 shall be available
11 to the Secretary of the Army for expenses
12 necessary for the operation, maintenance,
13 and care of existing river and harbor, flood
14 and storm damage reduction, aquatic eco-
15 system restoration, and related projects
16 authorized by law; providing security for
17 infrastructure owned or operated by the
18 Corps, including administrative buildings
19 and laboratories; maintaining harbor chan-
20 nels provided by a State, municipality, or
21 other public agency that serve essential
22 navigation needs of general commerce,
23 where authorized by law; surveying and
24 charting northern and northwestern lakes
25 and connecting waters; clearing and

1 straightening channels; and removing ob-
2 structions to navigation, to remain avail-
3 able until expended.

4 “(E) CLEAN WATER.—

5 “(i) \$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 Clean Water State Re-
9 volving Funds under title VI of the Fed-
10 eral Water Pollution Control Act (33
11 U.S.C. 1381 et seq.).

12 “(ii) \$3,000,000,000 shall be available
13 to the Administrator of the Environmental
14 Protection Agency for making capitaliza-
15 tion grants for the Drinking Water State
16 Revolving Funds under section 1452 of the
17 Safe Drinking Water Act (42 U.S.C. 300j–
18 12).

19 “(iii) \$1,000,000,000 shall be avail-
20 able to the Secretary of the Army and the
21 Administrator of the Environmental Pro-
22 tection Agency for providing assistance
23 under section 5023 of the Water Infra-
24 structure Finance and Innovation Act of
25 2014 (33 U.S.C. 3902).

1 “(F) USDA WATER AND WASTE DISPOSAL
2 PROGRAMS.—

3 “(i) \$150,000,000 shall be available
4 to the Secretary of Agriculture for direct
5 loans for water or waste disposal facilities
6 under section 306(a)(1) of the Consoli-
7 dated Farm and Rural Development Act.

8 “(ii) \$700,000 shall be available to
9 the Secretary of Agriculture for guaran-
10 teed loans for water or waste disposal fa-
11 cilities under section 306(a)(24) of the
12 Consolidated Farm and Rural Develop-
13 ment Act.

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

18 “(G) BROADBAND DEPLOYMENT.—
19 \$4,000,000,000 shall be available to the Assist-
20 ant Secretary of Commerce for Communications
21 and Information to carry out a program to ex-
22 pand access to broadband to communities
23 throughout the United States, with an emphasis
24 on communities unserved by broadband.

1 “(H) EDUCATION INFRASTRUCTURE DE-
2 VELOPMENT.—\$3,000,000,000 shall be avail-
3 able to the Assistant Secretary for Elementary
4 and Secondary Education to carry out a pro-
5 gram to support elementary and secondary edu-
6 cational infrastructure throughout the United
7 States with an emphasis on communities in
8 most need and communities impacted by cli-
9 mate change.

10 “(I) HEALTHCARE.—

11 “(i) RESEARCH.—\$750,000,000 shall
12 be available to the National Institutes of
13 Health for research related to the health
14 consequences of climate change.

15 “(ii) INFRASTRUCTURE.—
16 \$750,000,000 shall be available to the Sec-
17 retary of Health and Human Services to
18 carry out activities to support the resil-
19 iency of the nation’s healthcare infrastruc-
20 ture against the impacts of climate change.

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

23 “(K) DEPARTMENT OF ENERGY RESEARCH
24 AND DEVELOPMENT.—

1 “(i) \$1,700,000,000 shall be available
2 for the EERE Renewable Power and Sus-
3 tainable Transportation Offices.

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

6 “(iii) \$700,000,000 shall be available
7 to Fossil Energy Research and Develop-
8 ment Coal CCS and Power Systems only
9 for activities that decrease the amount of
10 carbon pollutants released into the atmos-
11 phere.

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

14 “(L) AGRICULTURE RESEARCH.—
15 \$1,500,000,000 shall be available to the De-
16 partment of Agriculture for climate change re-
17 search and mitigation, and related activities.

18 “(2) Second, \$7,000,000,000 for each fiscal
19 year 2022 through 2031 shall be available for assist-
20 ance to workers and communities reliant on indus-
21 tries that primarily produce taxable carbon sub-
22 stances or carbon-intensive goods, individuals and
23 communities disproportionately impacted by climate
24 change and greenhouse gas pollutants as well as
25 groups underrepresented in the energy sector, in-

1 including religious and ethnic minorities, women, vet-
2 erans, individuals with disabilities and
3 socioeconomically disadvantaged individuals, as de-
4 termined by the Secretary in consultation with the
5 Secretary of Labor, including for—

6 “(A) workforce development (with a special
7 focus on energy-related industries, including
8 manufacturing, engineering, construction, and
9 retrofitting jobs in energy-related industries),
10 pension benefits, and health benefits,

11 “(B) abandoned mine reclamation, and

12 “(C) other assistance the Secretary deter-
13 mines appropriate.

14 “(3) Third, for calendar year 2022 and each
15 calendar year thereafter, 12.5 percent of the amount
16 in the Trust Fund equivalent to the taxes received
17 in the Treasury under section 4691 shall be avail-
18 able for the Energy Refund Program.

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

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

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

1 “(A) the sum of the obligations of the
 2 United States specified in section 9503(e)(1)
 3 plus the amounts to be expended under section
 4 9503(e)(3), over

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

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

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

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

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

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

5 “(2) NO PROPRIETARY INTEREST.—A contract
6 awarded in accordance with paragraph (1) shall not
7 be considered to confer a proprietary interest upon
8 the United States.

9 “(f) CONSIDERATIONS IN USE OF FUNDS.—Funds
10 made available under this section shall be used after giving
11 due consideration to the health, climate, land usage (in-
12 cluding use of eminent domain and land which is signifi-
13 cant to native communities), and economic impacts of such
14 use and to any disproportionately harmful impacts on
15 former carbon intensive communities, indigenous peoples,
16 communities of color, migrant communities,
17 deindustrialized communities, depopulated rural commu-
18 nities, the poor, low-income workers, women, the elderly,
19 the unhoused, people with disabilities, and youth.

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

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

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

1 (c) CLERICAL AMENDMENTS.—

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

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

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

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

8 (d) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 December 31, 2021.

11 **SEC. 3. ENERGY REFUND PROGRAM.**

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

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

1 (c) ELIGIBILITY.—

2 (1) ELIGIBLE HOUSEHOLDS.—A household
3 shall be considered to be an eligible household for
4 purposes of this section if—

5 (A) the aggregate gross income of all tax-
6 payers in the household does not exceed 150
7 percent of the poverty line;

8 (B) the State agency for the State in
9 which the household is located determines that
10 the household is participating in—

11 (i) the supplemental nutrition assist-
12 ance program;

13 (ii) the Food Distribution Program on
14 Indian Reservations authorized by section
15 4(b) of the Food and Nutrition Act of
16 2008 (7 U.S.C. 2013(b)); or

17 (iii) the program for nutrition assist-
18 ance in Puerto Rico or American Samoa
19 under section 19 of such Act (7 U.S.C.
20 2028);

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

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

1 (ii)(I) participates in the program
2 under title XVIII of the Social Security
3 Act; and

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

8 (D) the household consists of a single indi-
9 vidual or a married couple, and receives benefits
10 under the Supplemental Security Income Pro-
11 gram under title XVI of the Social Security Act
12 (42 U.S.C. 1381–1383f).

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

22 (3) NATIONAL STANDARDS.—The Secretary of
23 the Treasury, in consultation with the Secretary of
24 Agriculture, shall establish uniform national stand-
25 ards of eligibility ensuring that States may co-ad-

1 minister the Energy Refund Program with the sup-
2 plemental nutrition assistance program in accord-
3 ance with the provisions of this section. No State
4 agency shall impose any other standard or require-
5 ment as a condition of eligibility or refund receipt
6 under the program. Assistance in the Energy Re-
7 fund Program shall be furnished promptly to all eli-
8 gible households who make application for such par-
9 ticipation or are already enrolled in any program re-
10 ferred to in paragraph (1).

11 (d) MONTHLY ENERGY REFUND AMOUNT.—

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

1 justments to Federal benefits that result from in-
2 creased carbon costs by reason of such tax.

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

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

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

18 (3) ENSURING DEFICIT NEUTRALITY.—For any
19 fiscal year after calendar year 2021 in which the
20 amounts that are available under section 9512(c) of
21 the Internal Revenue Code of 1986 are not sufficient
22 for purposes of funding the monthly energy refund
23 described in paragraph (2), the Secretary of the
24 Treasury shall direct State agencies to reduce, on a

1 pro rata basis, the amount of such refunds that are
2 provided to eligible households.

3 (e) DELIVERY MECHANISM.—

4 (1) MONTHLY INSTALLMENTS.—Subject to
5 standards and an implementation schedule set by
6 the Secretary of the Treasury, the energy refund
7 shall be provided in monthly installments via—

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

10 (B) the State's electronic benefit transfer
11 system; or

12 (C) another Federal or State mechanism,
13 if such a mechanism is approved by the Sec-
14 retary of the Treasury.

15 (2) STANDARDS.—The standards described
16 under paragraph (1) shall—

17 (A) protect the privacy of energy refund
18 applicants and recipients;

19 (B) provide energy refund recipients with
20 choices, as appropriate, for delivery and receipt
21 of refunds;

22 (C) ensure ease of use and access to re-
23 funds, including a prohibition on any fees
24 charged for withdrawals or other related serv-
25 ices;

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

3 (E) ensure interoperability of the Energy
4 Refund Program between States and permit
5 monitoring and investigations by authorized law
6 enforcement agencies; and

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

13 (f) ADMINISTRATION.—

14 (1) IN GENERAL.—The State agency of each
15 participating State shall assume responsibility for
16 the certification of applicant households and for the
17 issuance of refunds and the control and account-
18 ability thereof.

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

24 (3) PROCEDURES.—Under standards estab-
25 lished by the Secretary of the Treasury, the State

1 agency shall establish procedures governing the ad-
2 ministration of the Energy Refund Program that the
3 State agency determines best serve households in the
4 State, including households with special needs, such
5 as households with elderly or disabled members,
6 households in rural areas, homeless individuals, and
7 households residing on reservations (as defined in
8 section 4 of the Indian Child Welfare Act of 1978
9 (25 U.S.C. 1903) and section 3 of the Indian Fi-
10 nancing Act of 1974 (25 U.S.C. 1452)). In carrying
11 out this paragraph, a State agency shall—

12 (A) provide timely, accurate, and fair serv-
13 ice to applicants for, and participants in, the
14 Energy Refund Program;

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

22 (C) screen any applicant household for the
23 supplemental nutrition assistance program, the
24 State's medical assistance program under sec-
25 tion XIX of the Social Security Act, the Chil-

1 dren's Health Insurance Program under section
2 XXI of such Act, and a State program that
3 provides basic assistance under a State pro-
4 gram funded under title IV of such Act or with
5 qualified State expenditures as defined in sec-
6 tion 409(a)(7) of such Act for eligibility for the
7 Energy Refund Program and, if eligible, enroll
8 such applicant household in the Energy Refund
9 Program;

10 (D) complete certification of and provide a
11 refund to any eligible household not later than
12 30 days following its filing of an application;

13 (E) use appropriate bilingual personnel
14 and materials in the administration of the pro-
15 gram in those portions of the State in which a
16 substantial number of members of low income
17 households speak a language other than
18 English; and

19 (F) utilize State agency personnel who are
20 employed in accordance with the current stand-
21 ards for a merit system of personnel adminis-
22 tration or any standards later prescribed by the
23 Office of Personnel Management pursuant to
24 section 208 of the Intergovernmental Personnel
25 Act of 1970 (42 U.S.C. 4728) modifying or su-

perseding such standards relating to the establishment and maintenance of personnel standards on a merit basis to make all tentative and final determinations of eligibility and ineligibility.

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

(A) IN GENERAL.—The Secretary of the Treasury, the Commissioner of Social Security, the Railroad Retirement Board, or the Secretary of Veterans Affairs, as appropriate, shall develop procedures to directly provide energy refunds to individuals that are beneficiaries under the benefit programs administered by such entities and are eligible to receive such refunds under the Energy Refund Program, if the Secretary of the Treasury determines, in consultation with the Commissioner of Social Security, the Railroad Retirement Board, and the Secretary of Veterans Affairs, that—

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

1 (ii) such entities are able to coordi-
2 nate to ensure that such beneficiaries do
3 not receive multiple energy refunds; and

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

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

15 (5) REGULATIONS.—

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

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

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

1 serve as the basis for determining eligibility for
2 the Energy Refund Program.

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

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

24 (h) PROGRAM INTEGRITY.—For purposes of ensuring
25 program integrity and complying with the requirements of

1 the Improper Payment Information Act of 2002, the Sec-
2 retary of the Treasury shall, to the maximum extent pos-
3 sible, rely on and coordinate with the quality control sam-
4 ple and review procedures of paragraphs (2), (3), (4), and
5 (5) of section 16(c) of the Food and Nutrition Act of 2008
6 (7 U.S.C. 2025(c)).

7 (i) DEFINITIONS AND SPECIAL RULES.—

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

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

20 (3) HOUSEHOLD.—

21 (A) RULES FOR EQUITABLE ADMINISTRA-
22 TION OF REFUND IN CERTAIN CASES.—The
23 Secretary of the Treasury shall establish rules
24 for providing the energy refund in an equitable
25 and administratively simple manner to house-

1 holds where the group of individuals who live
2 together includes members not all of whom are
3 described in a single subparagraph of sub-
4 section (c)(1), or includes additional members
5 not described in any such subparagraph.

6 (B) CERTAIN GROUPS.—The Secretary of
7 the Treasury shall establish rules regarding the
8 eligibility and delivery of the energy refund to
9 groups of individuals described in section 3(m)
10 (4) or (5) of the Food and Nutrition Act of
11 2008 (7 U.S.C. 2012(n) (4) or (5)).

12 (4) POVERTY LINE.—The term “poverty line”
13 has the meaning given the term in section 673(2) of
14 the Community Services Block Grant Act (42 U.S.C.
15 9902(2)), including any revision required by that
16 section.

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

22 (6) STATE AGENCY.—The term “State agency”
23 means an agency of State government, including the
24 local offices thereof, that has responsibility for ad-
25 ministration of the one or more federally aided pub-

1 lic assistance programs within the State, and in
 2 those States where such assistance programs are op-
 3 erated on a decentralized basis, the term shall in-
 4 clude the counterpart local agencies administering
 5 such programs.

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

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

18 **SEC. 4. CONSUMER TAX REBATE.**

19 (a) IN GENERAL.—Subpart C of part IV of sub-
 20 chapter A of chapter 1 of the Internal Revenue Code of
 21 1986 is amended by inserting after section 36B the fol-
 22 lowing new section:

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

24 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 25 gible taxpayer, there shall be allowed as a credit against

1 the tax imposed by this subtitle for the taxable year an
2 amount equal to the working families relief amount.

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

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

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

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

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

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

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

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

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

1 made a determination that the information meets a
2 sufficient standard for accuracy.

3 “(d) WORKING FAMILIES RELIEF AMOUNT.—For
4 purposes of this section—

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

8 “(A) the relief amount for the calendar
9 year in which such taxable year begins, multi-
10 plied by

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

13 “(2) RELIEF AMOUNT.—

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

22 “(B) SECRETARIAL DETERMINATION.—
23 The relief amount for each calendar year shall
24 be determined by the Secretary based on the ex-

1 pected revenues from section 9512(c)(4) for
2 each such calendar year.

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

15 “(3) SCALE FACTOR.—The scale factor with re-
16 spect to any eligible taxpayer for any taxable year
17 shall be determined in accordance with the following
18 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. |

19 “(e) ELIGIBLE TAXPAYER.—For purposes of this sec-
20 tion—

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

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

6 “(B) any nonresident alien individual, or

7 “(C) an estate or trust.

8 “(2) IDENTIFICATION NUMBER REQUIRE-
 9 MENT.—Such term shall not include any individual
 10 who—

11 “(A) in the case of a return that is not a
 12 joint return, does not include the social security
 13 number of the individual, and

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

17 For purposes of the preceding sentence, the social
 18 security number shall not include a TIN issued by
 19 the Internal Revenue Service.

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

23 “(1) the adjusted gross income of the taxpayer,
 24 plus

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

6 “(g) FAMILY SIZE.—

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

11 “(2) IDENTIFICATION NUMBER REQUIRE-
12 MENT.—The family size determined under para-
13 graph (1) shall not include any individual (including
14 the taxpayer) whose social security account number
15 is not included on the return of tax for the taxable
16 year.

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

1 individuals because of the receipt of a credit under this
2 section.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 6211 of the Internal Revenue Code
5 of 1986 is amended by inserting “36C,” before
6 “53(e)”.

7 (2) Paragraph (2) of section 1324(b) of title
8 31, United States Code, is amended by inserting
9 “36C,” after “36B,”.

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

“Sec. 36C. Working families relief.”.

15 (d) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2021.

○