

117TH CONGRESS  
1ST SESSION

# H. R. 6249

To amend the Internal Revenue Code of 1986 to provide for an end date for the credit for certain qualified carbon oxide, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 13, 2021

Mr. KHANNA (for himself, Mr. GRIJALVA, and Mr. QUIGLEY) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for an end date for the credit for certain qualified carbon oxide, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “End Polluter Welfare  
5 for Enhanced Oil Recovery Act of 2021”.

6 **SEC. 2. ELIMINATION OF USE OF CARBON OXIDE AS TER-**  
7 **TIARY INJECTANT.**

8 (a) IN GENERAL.—Section 45Q(f) of the Internal  
9 Revenue Code of 1986 is amended by adding at the end  
10 the following new paragraph:

1           “(8) ELIMINATION OF USE OF CARBON OXIDE  
 2           AS TERTIARY INJECTANT.—In the case of any quali-  
 3           fied facility the construction of which begins after  
 4           the date of the enactment of the End Polluter Wel-  
 5           fare for Enhanced Oil Recovery Act of 2021, sub-  
 6           section (a)(4)(B)(i) shall not apply.”.

7           (b) EFFECTIVE DATE.—The amendments made by  
 8           this section shall apply to taxable years beginning after  
 9           the date of the enactment of this Act.

10   **SEC. 3. ENHANCED OIL RECOVERY CREDIT.**

11           (a) IN GENERAL.—Subpart D of part IV of sub-  
 12           chapter A of chapter 1 of the Internal Revenue Code of  
 13           1986 is amended by striking section 43.

14           (b) CONFORMING AMENDMENTS.—

15                   (1) Section 38(b) of such Code is amended by  
 16                   striking paragraph (6).

17                   (2) Section 45Q of such Code is amended—

18                           (A) by striking “section 43(b)(3)(B)” each  
 19                           place it appears and inserting “section  
 20                           43(b)(3)(B) (as in effect on the day before the  
 21                           date of the enactment of the End Polluter Wel-  
 22                           fare for Enhanced Oil Recovery Act of 2021)”,  
 23                           and

24                           (B) in subsection (e)(2), by inserting “(as  
 25                           in effect on the day before the date of the en-

1           actment of the End Polluter Welfare for En-  
2           hanced Oil Recovery Act of 2021)” after “sec-  
3           tion 43(c)(2)”.

4           (3) Section 196(c) of such code is amended by  
5           striking paragraph (5) and by redesignating para-  
6           graphs (6) through (14) as paragraphs (5) through  
7           (13), respectively.

8           (4) The table of sections for subpart D of part  
9           IV of subchapter A of chapter 1 is amended by  
10          striking the item relating to section 43.

11          (c) EFFECTIVE DATE.—The amendments made by  
12          this section shall apply to taxable years beginning after  
13          the date of the enactment of this Act.

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