



IN THE CONGRESS OF THE UNITED STATES

JANUARY 1, 2021

Authored by: Mr. JUSTICE

Sponsored by: Mr. David Miller (for themselves, Rep. Long, Rep. Lightwood, Rep. White, Senator Kyouko, Senator Walker, Senator Johnson) introduced the following bill;

To more heavily tax the sale of harmful neonicotinoids that harm our natural pollinators (especially our bees).

Be it enacted by the House of Representatives of the United States of America in Congress Assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “New Neonicotinoids Tax Act of 2021” or the “NNT Act of 2021”

SEC. 2. FINDINGS.

Congress finds that—

- (a) Neonicotinoids are extremely harmful to our nation’s pollinators.
- (b) They are one of the leading causes in Colony Collapse Disorder (CCD) which has seen our bee population decline by huge amounts in recent years.
- (c) Some neonicotinoids are already banned due to their adverse effects.
- (d) Many are still sold and still contribute to our massive loss of pollinators (especially bees) annually.
- (e) Bees contribute around 15 billion dollars worth of added crop value annually, to say nothing of their honey or beeswax production.
- (f) Neonicotinoids can linger in soil for many years after their use and cause environmental damages for that same period.

- (g) Full bans of neonicotinoids have previously led to other, less harmful, solutions to insect problems to be found.
- (h) 96% of cases in which neonicotinoids were used could have been done with alternative methods, 78% of cases could have been done without the use of chemicals.

SEC. 3. DEFINITIONS.

In this Act—

- (a) NEONICOTINOIDS.— The term “neonicotinoids” means the five (5) neonicotinoids that are still commercially available (acetamiprid, clothianidin, dinotefuran, imidacloprid, and thiamethoxam).
- (b) POLLINATORS.— The term “pollinators” means any insect or animal that pollinates crops (like bees and some hummingbirds).
- (c) TAX.— The term “tax” means an additional charge, in this case on the sale of an item.

SEC. 4. NEONICOTINOID TAX.

- (a) IN GENERAL.— The Internal Revenue Code of 1986 is hereby amended by inserting the following section at the end of Chapter 38.

“SEC. 4691. PESTICIDE TAX.

- (a) IN GENERAL— There is hereby imposed a tax on the purchase of Neonicotinoids (defined in Section 3 of the New Neonicotinoids Tax Act of 2021). In the calendar year 2021 the rate of tax is 10% of the gross payment for a purchase of Neonicotinoids. The rate shall increase by 1% every year, however such rate may not exceed 15% of gross payments.”

SEC. 5. ENACTMENT.

EFFECTIVE DATE.— The provisions of this Act shall come into force one month after passage.
