

142nd Congress
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S.4

To create a refundable tax credit for homeowners, landlords, and others to remove lead from their homes, as well as expanding surveillance of lead contamination and providing grants for lead testing and treatment

IN THE SENATE

JUNE 23, 2021

Mr. SOLOMON(for himself, Mr. LIGHTWOOD, Mr. FRANCIS, Mr. COLLINS, Mr. XANDER, Mr. SULLIVAN, Mr. MILLER, Mr. ABRAHAM) introduced the following bill:

A BILL

To create a refundable tax credit for homeowners, landlords, and others to remove lead from their homes, as well as expanding surveillance of lead contamination and providing grants for lead testing and treatment

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SEC. 1. SHORT TITLE.

This Act may be cited as the “Household Lead Safety Act”.

SEC. 2. HOUSEHOLD LEAD SAFETY TAX CREDIT

(a) IN GENERAL.—Subpart C of part IV of subchapter A of [chapter 1](#) of the Internal Revenue Code of 1986 is amended by inserting after section 36C the following new section:

“SEC. 36D. HOUSEHOLD LEAD REDUCTION”

(a) DEFINITIONS.—

- (i) LEAD HAZARD REDUCTION ACTIVITY COST.— The term "lead hazard reduction activity cost" means, with respect to any eligible dwelling unit—
 - (1) The cost to determine the presence of a lead-based hazard through an assessment conducted by a certified risk assessor (as such terms are defined by the Secretary; in consultation with the Administrator of the Environmental Protection Agency),

- (2) The cost for performing late abatement or removal measures by a certified lead abatement supervisor (as such terms are defined by the Secretary; in consultation with the Administrator of the Environmental Protection Agency), including the removal of paint, dust, or pipes, the permanent closure or encapsulation of lead-based paint or pipes, the replacement of painted surfaces, windows, or fixtures, or the removal of permanent covering of soil when lead-based hazards are present,
 - (3) The cost for performing interim lead control measures to reduce exposure or likely exposure to lead-based hazards, including specialized cleaning, repairs, maintenance, painting, temporary containment, ongoing monitoring of lead-based hazards, and the establishment and operation of management and resident education programs, but only if such measures are evaluated and completed by a certified lead abatement supervisor using accepted methods, are conducted by a qualified contractor, and have an expected useful life of more than 10 years,
 - (4) The cost for a certified lead abatement supervisor, those working under the supervision of such supervisor, or a qualified contractor to perform all preparations, cleanup, disposal, and clearance testing activities associated with the lead abatement measures or interim lead control measures,
 - (5) Costs incurred by or on behalf of any occupant of such dwelling unit for any relocation which is necessary to achieve occupant protection (as such term is defined by the Secretary, in consultation with the Administrator of the Environmental Protection Agency).
- (ii) ELIGIBLE DWELLING UNIT.— The term "eligible dwelling unit" means, with respect to any taxable year, any dwelling unit—
- (1) Placed in service before 1978,
 - (2) Located in the United States,
 - (3) The residents of which during the preceding taxable year have a cumulative adjusted gross income of less than \$110,000,

(b) ALLOWANCE OF CREDIT.—

- (i) IN GENERAL.—There shall be allowed a credit against the tax imposed in paragraph(ii) for the taxable year equal to 50 percent of the household lead reduction paid or incurred by the taxpayer during the taxable year for each eligible household.

- (ii) APPLICATION OF COST TO PRIOR YEAR.—For purposes of this section, household lead reduction treatment cost paid or incurred by the taxpayer during the taxable year may be elected as having been paid or incurred during the preceding taxable year.

(c) LIMITATIONS.—

- (i) IN GENERAL.—The amount of the credit allowed under subsection (a) for any eligible dwelling unit for any taxable year shall not exceed—
 - (1) \$4,000 in the case of lead hazard reduction activity cost including lead abatement measures specified in clauses (1)(2)(4) and (5) of subsection(a)(i)
 - (2) \$2,000 in the case of lead hazard reduction activity cost including interim lead control measures specified in clauses (1)(3)(4) and (5) of subsection(a)(i)
- (ii) OTHER TAX CREDITS.— In the case of any credit against state or local tax liabilities which is allowable under the laws of any state or political subdivision thereof to a taxpayer with respect to any costs paid or incurred by the taxpayer which would otherwise qualify as lead hazard reduction activity costs under this section (referred to in this paragraph as the 'state or local tax credit amount'), the amount of the credit allowed under subsection (b) for any eligible dwelling unit for any taxable year (determined after application of paragraph(i)) shall not exceed an amount equal to the difference between—
 - (1) The lead hazard reduction activity cost paid or incurred by the taxpayer during the taxable year for such unit, and
 - (2) The state or local tax credit amount.
- (iii) LIMITATIONS PER RESIDENCE.— The cumulative amount of the credit allowed under subsection (b) for an eligible dwelling unit for all taxable years shall not exceed \$6,000.

(d) INFLATION ADJUSTMENT.— In the case of any taxable year beginning in a calendar year after 2021, each of the dollar amounts in subsections (c) and (a)(ii)(3) shall be increased by an amount equal to—

- (i) Such dollar amount, multiplied by,
- (ii) The cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2017' for 'calendar year 1992' in subparagraph (B) thereof. Any increase determined under the preceding sentence shall be rounded to the nearest multiple of \$100

SEC. 3. INCREASED FUNDING FOR CHILDHOOD LEAD PROTECTION PROGRAM

- (a) **IN GENERAL.**—The Center for Disease Control's Childhood Lead Protection Program shall be allocated an additional \$200,000 to its annual budget.
- (b) **IN APPROPRIATIONS.**—The Center for Disease Control will be appropriated an additional \$200,000 in addition to its annual budget to be used for the Childhood Lead Protection Program

SEC. 4. REPORTING OF STATE LEAD EXPOSURE & CONTAMINATION

- (a) **IN GENERAL.**— A program under the Center for Disease Control named the state lead exposure surveillance program will require states to report and make publicly available data regarding lead exposure and contamination.
- (b) **STATE LEAD EXPOSURE SURVEILLANCE PROGRAM.**— No later than 180 days following enactment, the director of the Center for Disease Control shall establish a program named the State Lead Exposure Surveillance Program, which will be responsible for annually collecting data from the states regarding lead exposure and contamination
- (c) **REPORTING OF DATA REGARDING LEAD EXPOSURE & CONTAMINATION.**— All states will be mandated to report accurate data regarding lead exposure & contamination to the Center for Disease Control's state lead exposure surveillance program, as well as publicly post data on their health department's website.

SEC. 5. HOSPITAL LEAD TESTING & TREATMENT GRANT

- (a) **IN GENERAL.**— The Secretary of Health and Human Services (in this section referred to as the "Secretary") shall award grants to eligible hospitals providing testing and treatment for lead.
- (b) **ELIGIBLE APPLICANTS.**— To be eligible to receive a grant under this section, an entity shall be the following—
 - (i) A private or public hospital that provides one of the following—
 - (1) Lead therapy for the treatment of lead poisoning,
 - (2) Blood-lead tests for lead testing.
- (c) **APPLICATIONS.**— Hospitals may send an application to the Secretary to receive grants under this section, containing such information as the Secretary may require. The Secretary reserves the right to approve or deny the application.
- (d) **APPROPRIATE USE OF FUNDS.**— A hospital that receives a grant from the Hospital Lead Testing & Treatment Grant shall use the funds for the following—
 - (i) Lead therapy for the treatment of lead poisoning,
 - (ii) Blood-lead tests for lead testing.
- (e) **FEDERAL SHARE.**— The Federal share of a grant to be used for the activities in subsection (c) shall not exceed 70 percent.

- (f) SUPPLEMENT NOT SUPPLANT.— Grant funds received under this act shall be used to supplement and not supplant other lead programs.
- (g) RELATION TO OTHER PROGRAMS.— The Secretary shall carry out the program under this section in conjunction with other federal or state lead treatment or testing programs.
- (h) NOTICE OF FUNDING AVAILABILITY.— No later than 120 days following enactment shall the Secretary publish a notice of funding availability regarding grants under this section.
- (i) The Secretary shall conduct a yearly audit to ensure that amounts appropriated to hospitals are being used for the intended purpose.

SEC. 6. ENACTMENT.

ENACTMENT.—

- (1) SEVERABILITY.—Should any provision of this Act be deemed invalid or unconstitutional for any reason in a court with relevant jurisdiction, the rest of the Act, and the application of the remaining provisions, shall not be affected.
- (2) SUPREMACY.—This Act shall be mutual with any other laws currently enforced. In cases where this Act were to be in contradiction with other Acts, regulations or orders, this Act shall take precedence, and the conflicting Act, regulation or order shall be stricken null and void, entirely or partially limited to the part in contradiction with the present Act.
- (3) EFFECTIVE DATE.—The provisions of this Act shall go into effect on the first day of the first calendar month that succeeds the signing of this Act.

Credit to Senator Sheldon Whitehouse's [Home Lead Safety Tax Credit Act of 2017](#) for the inspiration behind the Household Lead Safety Tax Credit

Credit to Representative Jared Golden's [Lead-Free Future Act of 2019](#) for the inspiration behind the Hospital Lead Testing & Treatment Grant

Credit to Representative Toby's (from Virtual Congress) [Universal Preschool and Prekindergarten Grants Act of 2021](#) for providing reference behind the Hospital Lead Testing & Treatment Grant