



IN THE SENATE OF THE UNITED STATES

FEBRUARY 3, 2021

Mr. LOULOU of Massachusetts (for themselves, Mr. SANDERS of Vermont, Mr. GORDON, Mr. NAME, Mr. SOLOMON, and the Mark Administration) introduced the following bill authored by Mr. LIGHTWOOD;

A BILL

To amend the Internal Revenue Code of 1986 to reinstate the financing for the Hazardous Substance Superfund, and for other purposes.

Be it resolved by the Senate and the House of Representatives of the United States of America in Congress Assembled,

SEC 1. SHORT TITLE.

This Act may be cited as the “Superfund Polluter Pays Restoration Act of 2021”

SEC. 2. EXTENSION AND MODIFICATION OF SUPERFUND EXCISE TAXES.

(a) Extension.—Subsection (e) of [section 4611](#) of the Internal Revenue Code of 1986 is amended to read as follows:

“(e) Application Of Hazardous Substance Superfund Financing Rate.—The Hazardous Substance Superfund financing rate under this section shall apply after December 31, 1986, and before January 1, 1996, and after the date that is 60 days after the date of the enactment of the Superfund Polluter Pays Restoration Act of 2021”..”.

(b) Modification Of Hazardous Substance Superfund Financing Rate.—

(1) IN GENERAL.—Section 4611(c)(2)(A) of such Code is amended by striking “9.7 cents” and inserting “15.8 cents”.

(2) INFLATION ADJUSTMENT.—Section 4611(c) of such Code is amended by adding at the end the following new paragraph:

“(3) ADJUSTMENT FOR INFLATION.—

“(A) IN GENERAL.—In the case of any taxable year beginning after December 31, 2021, the amount under paragraph (2)(A) shall be increased by an amount equal to—

“(i) such amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which such taxable year begins by substituting ‘calendar year 2020’ for ‘calendar year 1992’ in subparagraph (A)(ii) thereof.

“(B) ROUNDING.—If any increase determined under this paragraph is not a multiple of 0.1 cents, such increase shall be rounded to the next lowest multiple of 0.1 cents.”.

(c) Modification Of Rate Of Tax On Certain Chemicals.—[Section 4661\(b\)](#) of the Internal Revenue Code of 1986 is amended to read as follows:

“(b) Amount Of Tax.—

“(1) IN GENERAL.—The amount of tax imposed by subsection (a) shall be determined in accordance with the following table:

| “In the case of: | The tax is the following amount per ton: |
|----------------------|--|
| Acetylene | \$11.78 |
| Benzene | 11.78 |
| Butane | 11.78 |
| Butylene | 11.78 |
| Butadiene | 11.78 |
| Ethylene | 11.78 |
| Methane | 8.32 |
| Napthalene | 11.78 |
| Propylene | 11.78 |
| Toluene | 11.78 |
| Xylene | 11.78 |
| Ammonia | 6.39 |
| Antimony | 10.77 |
| Antimony trioxide | 9.07 |
| Arsenic | 10.77 |
| Arsenic trioxide | 8.25 |
| Barium sulfide | 5.56 |
| Bromine | 10.77 |
| Cadmium | 10.77 |
| Chlorine | 6.53 |
| Chromium | 10.77 |
| Chromite | 3.68 |
| Potassium dichromate | 4.09 |
| Sodium dichromate | 4.52 |
| Cobalt | 10.77 |
| Cupric sulfate | 4.52 |
| Cupric oxide | 8.69 |
| Cuprous oxide | 9.60 |
| Hydrochloric acid | 0.70 |
| Hydrogen fluoride | 10.23 |
| Lead oxide | 10.02 |
| Mercury | 10.77 |
| Nickel | 10.77 |
| Phosphorus | 10.77 |
| Stannous chloride | 6.90 |
| Stannic chloride | 5.13 |
| Zinc chloride | 5.37 |
| Zinc sulfate | 4.60 |
| Potassium hydroxide | 0.53 |
| Sodium hydroxide | 0.68 |
| Sulfuric acid | 0.63 |
| Nitric acid | 0.58. |

“(2) ADJUSTMENT FOR INFLATION.—

“(A) IN GENERAL.—In the case of any taxable year beginning after December 31, 2021, each of the dollar amounts in the table in paragraph (1) shall be increased by an amount equal to—

“(i) such amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which such taxable year begins by substituting ‘calendar year 2020’ for ‘calendar year 1992’ in subparagraph (A)(ii) thereof.

“(B) ROUNDING.—If any increase determined under this paragraph is not a multiple of \$0.01, such increase shall be rounded to the next lowest multiple of \$0.01.”.

(d) Effective Date.—The amendments made by this section shall apply to oil and petroleum products received or entered during calendar quarters beginning more than 30 days after the date of the enactment of this Act.

SEC. 3. CLARIFICATION OF DEFINITION OF CRUDE OIL FOR EXCISE TAX PURPOSES.

(a) Definition Of Crude Oil.—Paragraph (1) of [section 4612\(a\)](#) of the Internal Revenue Code of 1986 is amended to read as follows:

“(1) CRUDE OIL.—The term ‘crude oil’ includes crude oil condensates, natural gasoline, any bitumen or bituminous mixture, any oil derived from a bitumen or bituminous mixture (including oil derived from tar sands), and any oil derived from kerogen-bearing sources (including oil derived from oil shale).”.

(b) Effective Date.—The amendment made by this section shall apply to oil and petroleum products received or entered during calendar quarters beginning more than 30 days after the date of the enactment of this Act.

SEC. 4. USE OF HAZARDOUS SUBSTANCE SUPERFUND FOR CLEANUP.

(a) Availability Of Amounts.—Section 111 of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 ([42 U.S.C. 9611](#)) is amended—

(1) in subsection (a) by striking “For the purposes specified” and all that follows through “for the following purposes:” and inserting the following: “The amount in the Hazardous Substance Superfund established under [section 9507](#) of the Internal Revenue Code of 1986 shall be available, without further appropriation, to be used for the purposes specified in this section. The President shall use such amount for the following purposes:”; and

(2) in subsection (c)—

(A) by striking “Subject to such amounts as are provided in appropriations Acts, the” each place it appears and inserting “The”; and

(B) in paragraph (12) by striking “to the extent that such costs” and all that follows through “and 1994”.

(b) Amendment To The Internal Revenue Code.—[Section 9507](#) of the Internal Revenue Code of 1986 is amended—

(1) in subsection (c)(1)—

(A) by striking “, as provided in appropriations Acts,”; and

(B) by striking “the Superfund Amendments and Reauthorization Act of 1986” in subparagraph (A)(i) thereof and inserting “the Superfund Polluter Pays Restoration Act of 2021”; and

(2) in subsection (d)(3), by striking subparagraph (B) and redesignating subparagraph (C) as subparagraph (B).

SEC. 5. ENACTMENT.

EFFECTIVE DATE.— The provisions of this Act shall come into force 30 days upon passage.

*This piece of legislation was inspired by the **Superfund Polluter Pays Act of 2020**, which was **Sponsored by Sen. Booker**. Formatting & Date Changes were made by the **Mark Administration***

