

117TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to provide for carbon dioxide and other greenhouse gas and criteria air pollutant emission fees, provide rebates to low and middle income Americans, invest in fossil fuel communities and workers, invest in environmental justice communities, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. WHITEHOUSE introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to provide for carbon dioxide and other greenhouse gas and criteria air pollutant emission fees, provide rebates to low and middle income Americans, invest in fossil fuel communities and workers, invest in environmental justice communities, 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 “Save Our Future Act”.

1 (b) TABLE OF CONTENTS.—The table of contents of
 2 this Act is as follows:

Sec. 1. Short title; table of contents.

TITLE I—FEES ON AIR POLLUTION

Sec. 101. Carbon dioxide and other greenhouse gas emission fees.

Sec. 102. Fees on criteria air pollutants.

TITLE II—RETURNING FEE REVENUE TO THE AMERICAN
 PEOPLE

Sec. 201. Fee revenue rebates to individuals.

Sec. 202. State-based cost mitigation grant program.

TITLE III—ASSISTANCE TO ENERGY VETERANS AND THEIR
 COMMUNITIES

Sec. 301. Office of Energy Veterans Assistance.

Sec. 302. Local revenue replenishment.

Sec. 303. Environmental restoration.

Sec. 304. Community assistance programs.

TITLE IV—ASSISTANCE TO ENVIRONMENTAL JUSTICE
 COMMUNITIES

Sec. 401. Assistance to Environmental Justice Communities.

TITLE V—OTHER PROVISIONS

Sec. 501. Public disclosure of revenues and expenditures.

Sec. 502. Severability.

Sec. 503. Rule of construction.

Sec. 504. Remedies preserved.

3 **TITLE I—FEES ON AIR**
 4 **POLLUTION**

5 **SEC. 101. CARBON DIOXIDE AND OTHER GREENHOUSE GAS**
 6 **EMISSION FEES.**

7 (a) IN GENERAL.—Chapter 38 of the Internal Rev-
 8 enue Code of 1986 is amended by adding at the end there-
 9 of the following new subchapter:

1 **“Subchapter E—Carbon Dioxide and Other**
2 **Greenhouse Gas Emission Fees**

“Sec. 4691. Fee for carbon dioxide emissions.

“Sec. 4692. Fee on fluorinated greenhouse gases.

“Sec. 4693. Fee on facilities that emit greenhouse gases from processes other than fossil fuel combustion.

“Sec. 4694. Methane and associated emissions from the fossil fuel supply chain.

“Sec. 4695. Border adjustments for energy-intensive manufactured goods.

“Sec. 4696. Definitions and other rules.

3 **“SEC. 4691. FEE FOR CARBON DIOXIDE EMISSIONS.**

4 “(a) IN GENERAL.—

5 “(1) FOSSIL FUEL PRODUCTS PRODUCING CAR-
6 BON EMISSIONS.—There is hereby imposed a fee in
7 an amount equal to the applicable amount at the
8 rate specified in paragraph (2) on—

9 “(A) coal—

10 “(i) removed from any mine in the
11 United States, or

12 “(ii) entered into the United States
13 for consumption, use, or warehousing,

14 “(B) petroleum products—

15 “(i) removed from any refinery,

16 “(ii) removed from any terminal, or

17 “(iii) entered into the United States
18 for consumption, use, or warehousing, and

19 “(C) natural gas—

20 “(i) delivered to an end user by any
21 person required to submit form 176 of the

1 Energy Information Administration (or a
2 successor form), or

3 “(ii) sold in the United States by any
4 processor not described in clause (i).

5 “(2) RATE.—The rate specified in this para-
6 graph with respect to any product described in para-
7 graph (1) is an amount equal to the applicable
8 amount per ton of carbon dioxide that would be
9 emitted through the combustion of such product, as
10 determined by the Secretary, in consultation with
11 the Secretary of Energy and the Administrator of
12 the Environmental Protection Agency (referred to in
13 this section as the ‘Administrator’).

14 “(b) APPLICABLE AMOUNT.—

15 “(1) IN GENERAL.—For purposes of this part,
16 the applicable amount is—

17 “(A) for calendar year 2023, \$54, and

18 “(B) subject to paragraph (3), for calendar
19 year 2024 and any subsequent calendar year,
20 the sum of—

21 “(i) the product of the amount in ef-
22 fect under this paragraph for the preceding
23 calendar year and 106 percent, and

24 “(ii) the inflation adjustment amount
25 determined under paragraph (2).

1 “(2) INFLATION ADJUSTMENT AMOUNT.—

2 “(A) IN GENERAL.—The inflation adjust-
3 ment amount for any calendar year shall be an
4 amount (not less than zero) equal to the prod-
5 uct of—

6 “(i) the amount in effect under para-
7 graph (1) for the preceding calendar year,
8 and

9 “(ii) the percentage by which the CPI
10 for the preceding calendar year exceeds the
11 CPI for the second preceding calendar
12 year.

13 “(B) CPI.—Rules similar to the rules of
14 paragraphs (4) and (5) of section 1(f) shall
15 apply for purposes of this paragraph.

16 “(3) ENVIRONMENTAL INTEGRITY MECHA-
17 NISM.—

18 “(A) IN GENERAL.—With respect to cal-
19 endar year 2024 and any subsequent calendar
20 year, the Secretary shall, not later than Sep-
21 tember 30 of each such year, make a deter-
22 mination based upon the report described in
23 paragraph (5) with regard to whether the cu-
24 mulative emissions for the applicable period ex-

1 ceeded the cumulative emissions target for such
2 period.

3 “(B) EXCEEDING CUMULATIVE EMISSIONS
4 TARGET.—If the Secretary determines, pursu-
5 ant to subparagraph (A), that the cumulative
6 emissions for the applicable period exceeded the
7 cumulative emissions target for such period, the
8 applicable amount for the calendar year begin-
9 ning after such determination shall be equal to
10 the product of the amount otherwise in effect
11 (without application of this paragraph) under
12 paragraph (1)(B) for such calendar year and
13 105 percent.

14 “(C) DEFINITIONS.—In this paragraph:

15 “(i) APPLICABLE PERIOD.—The term
16 ‘applicable period’ means, with respect to
17 any determination made by the Secretary
18 under this paragraph for any calendar
19 year, the period—

20 “(I) beginning on January 1,
21 2023, and

22 “(II) ending on December 31 of
23 the preceding calendar year.

24 “(ii) CUMULATIVE EMISSIONS.—The
25 term ‘cumulative emissions’ means an

1 amount equal to the sum of the net total
2 anthropogenic greenhouse gas emissions
3 and sinks for all years during the applica-
4 ble period, as determined by the Adminis-
5 trator pursuant to paragraph (5).

6 “(iii) CUMULATIVE EMISSIONS TAR-
7 GET.—The term ‘cumulative emissions tar-
8 get’ means an amount equal to the sum of
9 the annual emissions targets for all years
10 during the applicable period.

11 “(iv) ANNUAL EMISSIONS TARGET.—
12 The term ‘annual emissions target’ means,
13 with respect to any calendar year, an
14 amount equal to the product of—

15 “(I) net total anthropogenic
16 greenhouse gas emissions and sinks
17 for 2019, as determined by the Ad-
18 ministrator pursuant to paragraph (5)
19 (to the extent the methodology under
20 such paragraph is applicable), and

21 “(II) the applicable percentage
22 for such year, as determined under
23 paragraph (4).

24 “(4) APPLICABLE PERCENTAGE.—

1 “(A) 2023.—In the case of calendar year
2 2023, the applicable percentage shall be 72 per-
3 cent.

4 “(B) 2024 THROUGH 2035.—In the case of
5 calendar years 2024 through 2035, the applica-
6 ble percentage shall be equal to—

7 “(i) the applicable percentage for the
8 preceding year, minus

9 “(ii) 2 percentage points.

10 “(C) 2036 THROUGH 2050.—In the case of
11 calendar years 2036 through 2050, the applica-
12 ble percentage shall be equal to—

13 “(i) the applicable percentage for the
14 preceding year, minus

15 “(ii) 3.2 percentage points.

16 “(D) AFTER 2050.—In the case of any cal-
17 endar year beginning after 2050, the applicable
18 percentage shall be equal to zero.

19 “(5) EMISSIONS REPORTING.—

20 “(A) IN GENERAL.—Not later than Sep-
21 tember 30, 2024, and annually thereafter, the
22 Administrator, in consultation with the Sec-
23 retary, shall make available to the public a re-
24 port on the cumulative emissions during the ap-
25 plicable period.

1 “(B) METHODOLOGY.—Not later than
2 January 1, 2023, the Administrator shall pre-
3 scribe rules for quantifying cumulative emis-
4 sions under subparagraph (A), which shall—

5 “(i) to the greatest extent practicable,
6 employ existing data sources and accepted
7 greenhouse gas accounting practices, while
8 also allowing for use of state-of-the-art
9 techniques to measure or estimate sources
10 and sinks of greenhouse gas emissions
11 which are not subject to fees under this
12 subchapter, as the Administrator deems
13 appropriate to meet the goals of this sub-
14 paragraph,

15 “(ii) subject to such penalties as are
16 determined appropriate by the Adminis-
17 trator, require any entity subject to fees or
18 refunds under this subchapter to report,
19 not later than April 1 of each calendar
20 year, the total quantity of greenhouse gas
21 emissions subject to fees or refunds under
22 this subchapter for which such entity was
23 liable during the preceding calendar year,
24 and

1 “(iii) require any information reported
2 pursuant to clause (ii) to be verified by a
3 third-party entity that, subject to such
4 process as is determined appropriate by
5 the Administrator, has been certified by
6 the Administrator with respect to the
7 qualifications, independence, and reliability
8 of such entity.

9 “(C) GREENHOUSE GAS REPORTING PRO-
10 GRAM.—For purposes of establishing the rules
11 described in subparagraph (B), the Adminis-
12 trator may elect to modify the activities of the
13 Greenhouse Gas Reporting Program to satisfy
14 the requirements described in clauses (i)
15 through (iii) of such subparagraph.

16 “(6) ROUNDING.—The applicable amount under
17 this subsection shall be rounded up to the next whole
18 dollar amount.

19 “(c) REFUNDS FOR CAPTURING CARBON DIOXIDE
20 AND PRODUCTION OF CERTAIN GOODS.—

21 “(1) CARBON DIOXIDE CAPTURE, UTILIZATION,
22 AND STORAGE.—

23 “(A) IN GENERAL.—In the case of a per-
24 son who—

1 “(i) uses any coal, petroleum product,
2 or natural gas for which a fee has been im-
3 posed under subsection (a)(1) in a manner
4 which results in the emission of qualified
5 carbon dioxide,

6 “(ii) captures the resulting emitted
7 qualified carbon dioxide at a qualified facil-
8 ity which is owned by such person, and

9 “(iii)(I) disposes of such qualified car-
10 bon dioxide in secure storage in compliance
11 with Treasury Decision 9944 (86 Fed.
12 Reg. 4728), or

13 “(II) utilizes such qualified carbon di-
14 oxide in a manner provided in subpara-
15 graph (D),

16 there shall be allowed a refund, in the same
17 manner as if it were an overpayment of the fee
18 imposed by such subsection, to such person in
19 the amount determined under subparagraph
20 (B).

21 “(B) AMOUNT OF REFUND.—The amount
22 of the refund under this subparagraph is an
23 amount equal to the product of—

24 “(i) the applicable amount under sub-
25 section (b) for the calendar year in which

1 such qualified carbon dioxide was captured
2 and disposed or utilized, and

3 “(ii) the adjusted tons of qualified
4 carbon dioxide captured and disposed or
5 utilized.

6 “(C) ADJUSTED TOTAL TONS.—For pur-
7 poses of subparagraph (B), the adjusted tons of
8 qualified carbon dioxide captured and disposed
9 or utilized shall be the total tons of qualified
10 carbon dioxide captured and disposed or utilized
11 reduced by the amount of any anticipated leak-
12 age of carbon dioxide into the atmosphere due
13 to imperfect storage technology or otherwise, as
14 determined by the Secretary in consultation
15 with the Administrator of the Environmental
16 Protection Agency.

17 “(D) REQUIREMENTS.—

18 “(i) IN GENERAL.—Any refund under
19 subparagraph (A) shall apply only with re-
20 spect to qualified carbon dioxide that has
21 been captured and disposed or utilized
22 within the United States.

23 “(ii) RECAPTURE.—The Secretary
24 shall, by regulations, provide for recap-
25 turing the benefit of any refund made

1 under subparagraph (A) with respect to
2 any qualified carbon dioxide which is dis-
3 posed in secure storage and ceases to be
4 stored in a manner consistent with the re-
5 quirements of this section.

6 “(iii) UTILIZATION.—The Secretary,
7 in consultation with the Secretary of En-
8 ergy and the Administrator of the Environ-
9 mental Protection Agency, shall establish
10 regulations providing for the appropriate
11 methods and manners for the utilization of
12 qualified carbon dioxide under subpara-
13 graph (A)(iii)(II), including the utilization
14 of captured carbon dioxide for the produc-
15 tion of substances such as plastics and
16 chemicals. Such regulations shall provide
17 for the minimization of the escape or fur-
18 ther emission of the qualified carbon diox-
19 ide into the atmosphere.

20 “(iv) EXCEPTION.—No refund shall
21 be allowed under this paragraph with re-
22 spect to any carbon dioxide which is uti-
23 lized in—

24 “(I) enhanced oil or gas recovery,
25 or

1 clude carbon dioxide that is recap-
2 tured, recycled, and re-injected as
3 part of the enhanced oil and natural
4 gas recovery process.

5 “(ii) QUALIFIED FACILITY.—The term
6 ‘qualified facility’ means any industrial fa-
7 cility at which carbon capture equipment is
8 placed in service.

9 “(2) MANUFACTURE OF CERTAIN GOODS.—

10 “(A) IN GENERAL.—In the case of a per-
11 son who uses any coal, petroleum product, or
12 natural gas for which a fee has been imposed
13 under subsection (a)(1) as an input for a manu-
14 factured good (other than a product described
15 in subparagraph (B)) that encapsulates any of
16 the carbon dioxide that would have otherwise
17 been emitted through combustion of such coal,
18 petroleum product, or gas in a manner such
19 that it does not result in the direct emission of
20 carbon dioxide in the manufacturing or subse-
21 quent use of such good, a refund shall be al-
22 lowed to such person in the same manner as if
23 it were an overpayment of the fee imposed by
24 such section in an amount that is equal to the
25 product of—

1 “(i) an amount equal to the applicable
2 amount under subsection (b) for the cal-
3 endar year in which such good was pro-
4 duced, and

5 “(ii) the total tons of carbon dioxide
6 that would have otherwise been emitted
7 through the combustion of such coal, pe-
8 troleum product, or gas.

9 “(B) EXCLUSION.—The products described
10 in this subparagraph are—

11 “(i) single-use plastic products (as de-
12 fined in section 4696(a)(8)), and

13 “(ii) products which are commonly
14 disposed of through incineration with a re-
15 sulting release of carbon dioxide (as identi-
16 fied by the Secretary, in consultation with
17 the Administrator of the Environmental
18 Protection Agency).

19 “(3) EXPORTS.—In the case of a person who
20 exports any coal, petroleum product, or natural gas
21 from the United States for which a fee has been im-
22 posed under subsection (a)(1), a refund shall be al-
23 lowed to such person in the same manner as if it
24 were an overpayment of the fee imposed by such sec-
25 tion in an amount that is equal to the fee previously

1 imposed under such subsection with respect to such
2 product (determined without regard to any increase
3 under section 4694).

4 **“SEC. 4692. FEE ON FLUORINATED GREENHOUSE GASES.**

5 “(a) IN GENERAL.—There is hereby imposed a fee
6 in an amount determined under subsection (b) on
7 fluorinated greenhouse gases—

8 “(1) produced at a fluorinated greenhouse gas
9 production facility, or

10 “(2) imported into the United States by a
11 fluorinated greenhouse gas importer.

12 “(b) AMOUNT OF FEE.—The amount of fee imposed
13 by subsection (a) shall be equal to the applicable percent-
14 age (as defined in subsection (c)(4)) of the applicable
15 amount determined under section 4691(b) per ton of car-
16 bon dioxide equivalent produced or imported.

17 “(c) DEFINITIONS.—For purposes of this section—

18 “(1) FLUORINATED GREENHOUSE GASES.—The
19 term ‘fluorinated greenhouse gases’ means sulfur
20 hexafluoride (SF₆), nitrogen trifluoride (NF₃), any
21 hydrofluorocarbon, any perfluorocarbon, any fully
22 fluorinated linear, branched or cyclic alkane, ether,
23 tertiary amine or aminoether, any
24 perfluoropolyether, any hydrofluoropolyether, and
25 any other fluorocarbon except for substances with

1 vapor pressures of less than 1 mm of Hg absolute
2 at 25 degrees Celsius.

3 “(2) FLUORINATED GREENHOUSE GAS PRODUC-
4 TION FACILITY.—The term ‘fluorinated greenhouse
5 gas production facility’ means any facility which is
6 included under the industrial gas supplier source
7 category under subpart OO of part 98 of title 40,
8 Code of Federal Regulations, as in effect on the date
9 of the enactment of the Save Our Future Act.

10 “(3) FLUORINATED GREENHOUSE GAS IM-
11 PORTER.—The term ‘fluorinated greenhouse gas im-
12 porter’ means any importer who is included under—

13 “(A) the industrial gas supplier source cat-
14 egory under subpart OO of part 98 of title 40,
15 Code of Regulations, as in effect on the date of
16 the enactment of the Save Our Future Act, or

17 “(B) the source category under subpart
18 QQ of such part (as so in effect).

19 “(4) APPLICABLE PERCENTAGE.—The term
20 ‘applicable percentage’ means the percentage deter-
21 mined in accordance with the following table:

“In the case of any taxable year beginning in calendar year:	The applicable percentage is:
2023	10 percent
2024	20 percent
2025	30 percent
2026	40 percent
2027	50 percent
2028	60 percent

“In the case of any taxable year beginning in calendar year:	The applicable percentage is:
2029	70 percent
2030	80 percent
2031	90 percent
2032 or thereafter	100 percent.

1 “(d) EXEMPTION FOR EXPORTS.—For purposes of
2 determining fluorinated greenhouse gases produced or im-
3 ported under subsection (a), there shall not be taken into
4 account any fluorinated greenhouse gases exported from
5 the United States in bulk or exported from the United
6 States in equipment pre-charged with fluorinated green-
7 house gases or containing fluorinated greenhouse gases in
8 closed cell foams.

9 “(e) REFUND FOR CONSUMPTIVE USES AND DE-
10 STRUCTION.—In the case of a person who uses any
11 fluorinated greenhouse gas for which a fee has been im-
12 posed under paragraph (1) or (2) of subsection (a) as an
13 input for a manufactured good that transforms the
14 fluorinated greenhouse gas such that it cannot later be
15 emitted or otherwise destroys the gas (without emissions),
16 a refund shall be allowed to such person in the same man-
17 ner as if it were an overpayment of the fee imposed by
18 such subsection in an amount that is equal to the product
19 of—

20 “(1) an amount equal to the applicable percent-
21 age (as defined in subsection (c)(4)) of the applica-

1 ble amount under section 4691(b), for the calendar
2 year in which such fluorinated greenhouse gas was
3 used or destroyed, and

4 “(2) the excess (if any) of—

5 “(A) the total carbon dioxide equivalent of
6 the fluorinated greenhouse gases used or de-
7 stroyed, over

8 “(B) the total carbon dioxide equivalent of
9 any fluorinated greenhouse gases created as the
10 result of the transformation or destruction
11 process.

12 **“SEC. 4693. FEE ON FACILITIES THAT EMIT GREENHOUSE**
13 **GASES FROM PROCESSES OTHER THAN FOS-**
14 **SIL FUEL COMBUSTION.**

15 “(a) IN GENERAL.—There is hereby imposed a fee
16 in an amount equal to the product of the applicable
17 amount determined under section 4691(b) and the total
18 tons of carbon dioxide equivalent emissions from any facil-
19 ity which—

20 “(1) is required to report emissions (or which
21 would be required to report emissions notwith-
22 standing any other provision of law prohibiting the
23 implementation of or use of funds for such require-
24 ments), or to which emissions are attributed, under
25 part 98 of title 40, Code of Federal Regulations, as

1 in effect on the date of the enactment of the Save
2 Our Future Act, and

3 “(2) emitted during the previous calendar year
4 greenhouse gases other than through the production
5 or combustion of coal, petroleum products, and nat-
6 ural gas.

7 “(b) EXCLUSION.—This section shall not apply with
8 respect to any greenhouse gases—

9 “(1) which are emitted by any agricultural enti-
10 ty from the growing of crops or the raising of live-
11 stock, or

12 “(2) if such greenhouse gases are subject to a
13 fee under section 4694.

14 **“SEC. 4694. METHANE AND ASSOCIATED EMISSIONS FROM**
15 **THE FOSSIL FUEL SUPPLY CHAIN.**

16 “(a) REPORTING PROGRAM.—

17 “(1) IN GENERAL.—Not later than January 1,
18 2022, the Secretary, in consultation with the Admin-
19 istrator of the Environmental Protection Agency, the
20 Secretary of the Interior, the Administrator of the
21 Energy Information Administration, and the Admin-
22 istrator of the Pipeline and Hazardous Materials
23 Safety Administration, shall establish and implement
24 a program to identify all major source categories of
25 associated emissions and collect data on associated

1 emissions from the coal, petroleum products, and
2 natural gas supply chains.

3 “(2) ANNUAL REPORT.—Not later than 12
4 months after the date that the Secretary implements
5 the program described in paragraph (1), and annu-
6 ally thereafter, the Secretary shall issue a report, to
7 be made available to the public and the appropriate
8 committees of Congress, on associated emissions, in-
9 cluding—

10 “(A) identification of all major source cat-
11 egories of associated emissions, and

12 “(B) the total amount, expressed in tons of
13 carbon dioxide equivalent, of—

14 “(i) methane and other greenhouse
15 gases emitted across the coal supply chain
16 within the United States during the pre-
17 ceding calendar year,

18 “(ii) methane and other greenhouse
19 gases emitted across the petroleum prod-
20 ucts supply chain within the United States
21 during the preceding calendar year, and

22 “(iii) methane and other greenhouse
23 gases emitted across the natural gas sup-
24 ply chain within the United States during
25 the preceding calendar year.

1 “(b) SUPPLEMENTARY FEE FOR METHANE AND AS-
2 SOCIATED EMISSIONS.—

3 “(1) COAL.—

4 “(A) IN GENERAL.—In the case of any cal-
5 endar year beginning after calendar year 2022,
6 all coal mine operators shall report their total
7 annual methane and other associated emissions
8 to the Secretary and the Administrator of the
9 Environmental Protection Agency (referred to
10 in this subsection as the ‘Administrator’), con-
11 sistent with the methodology and requirements
12 of the Greenhouse Gas Reporting Program of
13 the Environmental Protection Agency (referred
14 to in this subsection as the ‘Program’).

15 “(B) DEADLINE.—Each annual report
16 under subparagraph (A) shall be filed not later
17 than March 31 of the calendar year following
18 the calendar year covered by the report.

19 “(C) REQUIREMENT.—The Administrator
20 shall develop a reporting methodology for any
21 coal mines not required as of the date of enact-
22 ment of this section to report emissions under
23 the Program.

24 “(D) FEE.—Not later than 90 days after
25 the date on which a coal mine operator submits

1 a report under subparagraph (A), the Secretary
2 shall impose a fee on the operator in an amount
3 equal to the product obtained by multiplying—

4 “(i) the applicable amount determined
5 under section 4691(b) per ton of carbon
6 dioxide equivalent; and

7 “(ii) the total carbon dioxide equiva-
8 lent tons of methane and other associated
9 emissions reported by the operator in the
10 report.

11 “(2) PETROLEUM PRODUCTS.—

12 “(A) IN GENERAL.—In the case of any cal-
13 endar year beginning after calendar year 2022,
14 all oil well operators and other entities in the
15 petroleum products supply chain required to re-
16 port under the Program shall report their total
17 annual methane and other associated emissions
18 to the Secretary and the Administrator, con-
19 sistent with the methodology and requirements
20 of the Program.

21 “(B) INCLUSION.—Each annual report
22 under subparagraph (A) shall include emissions
23 from low frequency, high emission events.

24 “(C) DEADLINE.—Each annual report
25 under subparagraph (A) shall be filed not later

1 than March 31 of the calendar year following
2 the calendar year covered by the report.

3 “(D) REQUIREMENT.—The Administrator
4 shall develop a reporting methodology for—

5 “(i) any smaller oil well operators not
6 required as of the date of enactment of
7 this section to report emissions under the
8 Program; and

9 “(ii) low frequency, high emission
10 events.

11 “(E) FEE.—Not later than 90 days after
12 the date on which an oil well operator or other
13 entity submits a report under subparagraph
14 (A), the Secretary shall impose a fee on the op-
15 erator or entity in an amount equal to the prod-
16 uct obtained by multiplying—

17 “(i) the applicable amount determined
18 under section 4691(b) per ton of carbon
19 dioxide equivalent; and

20 “(ii) the total carbon dioxide equiva-
21 lent tons of methane and other associated
22 emissions reported by the operator or enti-
23 ty in the report.

24 “(3) NATURAL GAS.—

1 “(A) IN GENERAL.—In the case of any cal-
2 endar year beginning after calendar year 2022,
3 all gas well operators and other entities in the
4 natural gas supply chain required to report
5 under the Program shall report their total an-
6 nual methane and other associated emissions to
7 the Secretary and the Administrator, consistent
8 with the methodology and requirements of the
9 Program.

10 “(B) INCLUSION.—Each annual report
11 under subparagraph (A) shall include emissions
12 from low frequency, high emission events.

13 “(C) DEADLINE.—Each annual report
14 under subparagraph (A) shall be filed not later
15 than March 31 of the calendar year following
16 the calendar year covered by the report.

17 “(D) REQUIREMENT.—The Administrator
18 shall develop a reporting methodology for—

19 “(i) any smaller gas well operators not
20 required as of the date of enactment of
21 this section to report emissions under the
22 Program; and

23 “(ii) low frequency, high emission
24 events.

1 “(E) FEE.—Not later than 90 days after
2 the date on which a gas well operator or other
3 entity submits a report under subparagraph
4 (A), the Secretary shall impose a fee on the op-
5 erator or other entity in an amount equal to the
6 product obtained by multiplying—

7 “(i) the applicable amount determined
8 under section 4691(b) per ton of carbon
9 dioxide equivalent; and

10 “(ii) the total carbon dioxide equiva-
11 lent tons of methane and other associated
12 emissions reported by the operator or enti-
13 ty in the report.

14 “(4) IMPORTS.—

15 “(A) IN GENERAL.—In the case of any cal-
16 endar year beginning after 2022, the fee im-
17 posed under section 4691(a)(1) with respect to
18 any coal, petroleum product, or natural gas im-
19 ported into the United States (referred to in
20 this paragraph as the ‘applicable product’) shall
21 be increased by the amount determined by the
22 Secretary (in consultation with the Adminis-
23 trator of the Environmental Protection Agency)
24 necessary to ensure that the total fees collected
25 under such section with respect to such applica-

1 ble product are equal to the total amount of
2 such fees that would be collected on such appli-
3 cable product if the fee imposed under section
4 4691(a)(1) also applied to the carbon-dioxide
5 equivalent of the average amount of methane
6 and other associated emissions emitted in the
7 production of such applicable product (using a
8 country-of-origin industry average, as deter-
9 mined by the Secretary in consultation with the
10 Administrator of the Environmental Protection
11 Agency).

12 “(B) ELECTION.—If an importer elects to
13 provide reliable data (as determined by the Sec-
14 retary based upon the most recent calendar
15 year for which such data is available, which
16 may not be for any year beginning more than
17 3 years prior to importation) demonstrating the
18 average actual methane and other associated
19 emissions generated per unit of production of
20 the applicable product, the fee imposed under
21 section 4691(a)(1) with respect such applicable
22 product imported into the United States shall
23 be increased by the amount determined by the
24 Secretary (in consultation with the Adminis-
25 trator of the Environmental Protection Agency)

1 necessary to ensure that the total fees collected
2 under such section with respect to such applica-
3 ble product are equal to the total amount of
4 such fees that would be collected on such appli-
5 cable product if the fee imposed under section
6 4691(a)(1) also applied to the carbon-dioxide
7 equivalent of the actual average amount of
8 methane and other associated emissions emitted
9 in the production of such applicable product.

10 **“SEC. 4695. BORDER ADJUSTMENTS FOR ENERGY-INTEN-**
11 **SIVE MANUFACTURED GOODS.**

12 “(a) PURPOSE.—The purpose of this section is to en-
13 sure the environmental effectiveness of this subchapter.

14 “(b) EXPORTS.—

15 “(1) IN GENERAL.—In the case of any energy-
16 intensive manufactured good which is exported from
17 the United States and which is manufactured after
18 December 31, 2022, the Secretary shall pay to the
19 person exporting such good a refund equal to the
20 amount of the cost of such good attributable to any
21 fees imposed under this subchapter related to the
22 manufacturing of such energy-intensive manufac-
23 tured good (as determined under regulations estab-
24 lished by the Secretary).

1 “(2) DETERMINATION OF REFUND.—The
2 amount of the refund under paragraph (1) shall be
3 determined based on the average amount of the cost
4 of such good, as produced by the domestic manufac-
5 turer, which is attributable to any fees imposed
6 under this subchapter.

7 “(c) IMPORTS.—

8 “(1) IMPOSITION OF EQUIVALENCY FEE.—

9 “(A) IN GENERAL.—In the case of any en-
10 energy-intensive manufactured good imported into
11 the United States after December 31, 2022,
12 there is imposed an equivalency fee on the per-
13 son importing such good in an amount equal to
14 the amount determined under subparagraph
15 (B) (as determined under regulations estab-
16 lished by the Secretary).

17 “(B) DETERMINATION OF FEE.—

18 “(i) IN GENERAL.—Subject to clause
19 (ii), the amount of the equivalency fee
20 under subparagraph (A) shall be an
21 amount equal to the product of—

22 “(I) the amount of any fees that
23 would be imposed under this sub-
24 chapter if the energy-intensive manu-

1 factured good was manufactured in
2 the United States, multiplied by

3 “(II) an amount equal to the
4 quotient of—

5 “(aa) the average economy-
6 wide carbon intensity of the
7 country in which such good was
8 produced (as determined by the
9 Secretary based upon the most
10 recent year for which reliable
11 data is available), divided by

12 “(bb) the average economy-
13 wide carbon intensity of the
14 United States (as so determined).

15 “(ii) ALTERNATIVE CALCULATIONS.—

16 “(I) INDUSTRY-SPECIFIC DATA.—

17 In the case of any energy-intensive
18 manufactured good for which reliable
19 industry-specific data is available (as
20 determined by the Secretary), the
21 amount of the equivalency fee under
22 subparagraph (A) shall be an amount
23 equal to the amount determined under
24 clause (i) for such good, as deter-
25 mined by substituting ‘industry-spe-

1 cific’ for ‘economy-wide’ each place it
2 appears.

3 “(II) ELECTION.—In the case of
4 any energy-intensive manufactured
5 good for which the importer of such
6 good elects application of this sub-
7 clause and provides reliable data (as
8 determined by the Secretary based
9 upon the most recent calendar year
10 for which such data is available, which
11 may not be for any year beginning
12 more than 3 years prior to importa-
13 tion), the amount of the equivalency
14 fee under subparagraph (A) shall be
15 an amount equal to the product of—

16 “(aa) the amount of any
17 fees that would be imposed under
18 this subchapter if the energy-in-
19 tensive manufactured good was
20 manufactured in the United
21 States, multiplied by

22 “(bb) an amount equal to
23 the quotient of—

24 “(AA) the total amount
25 of greenhouse gas emissions

1 related to the production of
2 such good and any similar
3 goods by the manufacturer
4 and any parent company,
5 subsidiary, or affiliate of
6 such manufacturer during
7 such calendar year, divided
8 by

9 “(BB) the total number
10 of such goods which were
11 produced by the manufac-
12 turer and any parent com-
13 pany, subsidiary, or affiliate
14 of such manufacturer during
15 such calendar year.

16 “(2) REDUCTION IN FEE.—The amount of the
17 equivalency fee under paragraph (1) shall be reduced
18 by the amount, if any, of any carbon-based fees im-
19 posed on such energy-intensive manufactured goods
20 by the foreign nation or governmental units from
21 which such good was imported.

22 “(d) TREATMENT OF ALTERNATIVE POLICIES AS
23 FEES.—Under regulations established by the Secretary,
24 foreign policies that place an indirect price on carbon

1 through various credit or emissions trading regimes shall
2 be treated as fees for purposes of subsection (e)(2).

3 “(e) REGULATORY AUTHORITY.—

4 “(1) IN GENERAL.—The Secretary shall consult
5 with the Administrator of the Environmental Protec-
6 tion Agency, the Secretary of Energy, the Secretary
7 of Commerce, and the United States Trade Rep-
8 resentative, in establishing rules and regulations im-
9 plementing the purposes of this section.

10 “(2) TREATIES.—The Secretary, in consulta-
11 tion with the Secretary of State, may adjust the ap-
12 plicable amounts of the refunds and equivalency fees
13 under this section in a manner that is consistent
14 with any obligations of the United States under an
15 international agreement, provided that any such ad-
16 justment does not undermine the purpose of this
17 section to prevent carbon leakage to foreign coun-
18 tries or result in harm to domestic manufacturers.

19 **“SEC. 4696. DEFINITIONS AND OTHER RULES.**

20 “(a) DEFINITIONS.—For purposes of this sub-
21 chapter:

22 “(1) ASSOCIATED EMISSIONS.—The term ‘asso-
23 ciated emissions’ means greenhouse gas emissions
24 attributable to venting, flaring, and leakage across
25 the supply chain or any other incidental process.

1 “(2) CARBON DIOXIDE EQUIVALENT.—

2 “(A) IN GENERAL.—Subject to subpara-
3 graph (B), the term ‘carbon dioxide equivalent’
4 means, with respect to a greenhouse gas, the
5 quantity of such gas that has a global warming
6 potential equivalent to 1 metric ton of carbon
7 dioxide, as determined pursuant to table A–1 of
8 subpart A of part 98 of title 40, Code of Fed-
9 eral Regulations, as in effect on the date of the
10 enactment of the Save Our Future Act.

11 “(B) EXCEPTION.—In the case of meth-
12 ane, the term ‘carbon dioxide equivalent’ means
13 the quantity of methane that has the same
14 global warming potential over a 20-year period
15 as 1 metric ton of carbon dioxide, as deter-
16 mined in accordance with the Fourth Assess-
17 ment Report of the Intergovernmental Panel on
18 Climate Change.

19 “(3) COAL.—The term ‘coal’ has the same
20 meaning given such term under section 48A(c)(4).

21 “(4) ENERGY-INTENSIVE MANUFACTURED
22 GOOD.—

23 “(A) IN GENERAL.—The term ‘energy-in-
24 tensive manufactured good’ means any manu-
25 factured good (other than any petroleum prod-

1 uct or fossil fuel) for which not less than 5 per-
2 cent of the cost of which is attributable to en-
3 ergy costs, as determined by the Secretary.

4 “(B) LIST OF ENERGY-INTENSIVE MANU-
5 FACTURED GOODS.—

6 “(i) INITIAL LIST.—Not later than
7 180 days after the date of the enactment
8 of this Act, the Secretary shall publish a
9 list of goods which qualify as energy-inten-
10 sive manufactured goods.

11 “(ii) UPDATES.—Not less frequently
12 than annually, the Secretary shall update
13 the list published under this subparagraph.

14 “(5) GREENHOUSE GAS.—The term ‘greenhouse
15 gas’ has the meaning given such term under section
16 211(o)(1)(G) of the Clean Air Act, as in effect on
17 the date of the enactment of the Save Our Future
18 Act.

19 “(6) NATURAL GAS.—The term ‘natural gas’
20 means—

21 “(A) any product described in section
22 613A(e)(2), and

23 “(B) any natural gas liquids produced dur-
24 ing natural gas extraction, including ethane,

1 propane, normal butane, isobutene, pentanes,
2 and other hydrocarbons.

3 “(7) PETROLEUM PRODUCT.—The term ‘petro-
4 leum product’ has the same meaning given such
5 product under section 4612(a)(3) and shall include
6 any natural gas liquids produced during crude oil ex-
7 traction, including ethane, propane, normal butane,
8 isobutene, pentanes, and other hydrocarbons.

9 “(8) SINGLE-USE PLASTIC PRODUCT.—The
10 term ‘single-use plastic product’ means any plastic
11 product that is routinely disposed of after a single
12 use (including plastic packaging, film, cups, cutlery,
13 straws, and bags), unless such product is designed
14 to be used solely for medical purposes.

15 “(9) SUPPLY CHAIN.—The term ‘supply chain’
16 means extraction and processing of coal and natural
17 gas, extraction and refining of petroleum products,
18 and the transmission, transport, storage, distribu-
19 tion, import, export, and other activities related to
20 supplying coal, petroleum products, and natural gas
21 to a consumer, not otherwise covered elsewhere in
22 this subchapter as determined by the Administrator
23 of the Environmental Protection Agency.

24 “(10) TON.—

1 “(A) IN GENERAL.—The term ‘ton’ means
2 1,000 kilograms. In the case of any greenhouse
3 gas which is a gas, the term ‘ton’ means the
4 amount of such gas in cubic meters which is the
5 equivalent of 1,000 kilograms on a molecular
6 weight basis.

7 “(B) FRACTIONAL PART OF TON.—In the
8 case of a fraction of a ton, any fee imposed by
9 this subchapter on such fraction shall be the
10 same fraction of the amount of such fee im-
11 posed on a whole ton.

12 “(11) UNITED STATES.—The term ‘United
13 States’ has the meaning given such term by section
14 4612(a)(4).

15 “(b) OTHER RULES.—

16 “(1) ASSESSMENT AND COLLECTION.—Payment
17 of the fee imposed by sections 4691, 4692, and 4693
18 shall be assessed and collected in the same manner
19 as taxes under this subtitle.

20 “(2) REGULATIONS.—The Secretary shall pre-
21 scribe such regulations as may be necessary to carry
22 out the provisions of this subchapter.”.

23 (b) CLERICAL AMENDMENT.—The table of sub-
24 chapters for chapter 38 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
2 item:

“SUBCHAPTER E—CARBON DIOXIDE AND OTHER GREENHOUSE GAS EMISSION
FEES”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to periods beginning after Decem-
5 ber 31, 2022.

6 **SEC. 102. FEES ON CRITERIA AIR POLLUTANTS.**

7 (a) DEFINITIONS.—In this section:

8 (1) ADMINISTRATOR.—The term “Adminis-
9 trator” means Administrator of the Environmental
10 Protection Agency.

11 (2) COMMUNITY OF COLOR.—The term “com-
12 munity of color” means a census tract in which the
13 population of any of the following categories of indi-
14 viduals is higher than the average population of that
15 category for the State in which the census tract is
16 located, or in which the cumulative population of 2
17 or more of the following categories is higher than
18 the State average population of those 2 or more cat-
19 egories:

20 (A) Black.

21 (B) African American.

22 (C) Asian.

23 (D) Native American.

24 (E) Other non-White race.

1 (F) Hispanic.

2 (G) Latino.

3 (H) Linguistically isolated.

4 (3) CRITERIA AIR POLLUTANT.—The term “cri-
5 teria air pollutant” is within the meaning of the
6 Clean Air Act (42 U.S.C. 7401 et seq.).

7 (4) ENVIRONMENTAL JUSTICE COMMUNITY.—
8 The term “environmental justice community”
9 means—

10 (A) a community of color;

11 (B) a low-income community; and

12 (C) a Tribal or indigenous community.

13 (5) INDIAN TRIBE.—The term “Indian Tribe”
14 has the meaning given the term in section 4 of the
15 Indian Self-Determination and Education Assistance
16 Act (25 U.S.C. 5304).

17 (6) LOW-INCOME COMMUNITY.—The term “low-
18 income community” means a census tract in
19 which—

20 (A) the poverty rate is at least 20 percent;

21 or

22 (B) the median family income does not ex-
23 ceed—

1 (i) if the census tract is not located
2 within a metropolitan area, 80 percent of
3 the statewide median income; or

4 (ii) if the census tract is located with-
5 in a metropolitan area, 80 percent of the
6 greater of—

7 (I) the statewide median income;

8 and

9 (II) the median income of the
10 metropolitan area.

11 (7) MAJOR SOURCE.—The term “major source”
12 has the meaning given the term in section 501 of the
13 Clean Air Act (42 U.S.C. 7661).

14 (8) NATIVE AMERICAN.—The term “Native
15 American” means—

16 (A) an Indian (as defined in section 4 of
17 the Indian Self-Determination and Education
18 Assistance Act (25 U.S.C. 5304));

19 (B) a native Hawaiian (as defined in sec-
20 tion 201(a) of the Hawaiian Homes Commis-
21 sion Act, 1920 (42 Stat. 108, chapter 42));

22 (C) a Native (as defined in section 3 of the
23 Alaska Native Claims Settlement Act (43
24 U.S.C. 1602)); and

1 (D) a Native American Pacific Islander (as
2 defined in section 815 of the Native American
3 Programs Act of 1974 (42 U.S.C. 2992c)).

4 (9) SECRETARY.—The term “Secretary” means
5 the Secretary of the Treasury.

6 (10) TRIBAL OR INDIGENOUS COMMUNITY.—
7 The term “Tribal or indigenous community” refers
8 to a population of individuals who are members of—

9 (A) an Indian Tribe;

10 (B) an Alaska Native or Native Hawaiian
11 community or organization; or

12 (C) any other community of indigenous
13 people located in a State.

14 (b) MONITORING REQUIREMENT.—Beginning on
15 January 1, 2023, the owner or operator of each major
16 source shall ensure that the major source has continuous
17 emission monitoring systems installed that are capable of
18 volumetric monitoring of all emissions of criteria air pol-
19 lutants from smoke stacks and exhaust outlets of the
20 major source.

21 (c) REPORTING REQUIREMENT.—

22 (1) MAJOR SOURCES.—

23 (A) IN GENERAL.—The owner or operator
24 of each major source shall submit to the Ad-
25 ministrator on a monthly basis all data col-

1 lected by the continuous emission monitoring
2 system for that major source required under
3 subsection (b) with respect to each criteria air
4 pollutant.

5 (B) CERTIFICATION.—When submitting
6 data under subparagraph (A), the owner or op-
7 erator shall certify to the Administrator that
8 the data being submitted are correct.

9 (C) CIVIL PENALTY.—

10 (i) FAILURE TO REPORT.—An owner
11 or operator that is required to submit data
12 under subparagraph (A) for a month that
13 fails to do so by the 5th day of the month
14 after the month for which data are re-
15 quired to be submitted shall be assessed a
16 fine of \$20,000 for each day until the re-
17 quired data are submitted.

18 (ii) FALSE DATA.—An owner or oper-
19 ator that is required to submit data under
20 subparagraph (A) for a month that know-
21 ingly submits to the Administrator false
22 data shall be assessed a fine of
23 \$10,000,000.

24 (2) PUBLIC AVAILABILITY.—Not later than 30
25 days after the date on which the Administrator re-

1 ceives data submitted under paragraph (1), the Ad-
2 ministrator shall make the data publicly available on
3 a website of the Administrator.

4 (3) TRANSFER OF DATA.—The Administrator
5 shall transfer the data submitted under paragraph
6 (1) to the Secretary for the purpose of carrying out
7 subsection (d).

8 (d) ANNUAL EMISSIONS FEE.—

9 (1) IN GENERAL.—Beginning in calendar year
10 2024, the Secretary shall assess from the owner or
11 operator of each major source within an environ-
12 mental justice community or within 1 mile of an en-
13 vironmental justice community an annual emissions
14 fee.

15 (2) FEE AMOUNT.—Subject to paragraph (3),
16 the annual emissions fee for a major source under
17 paragraph (1) shall be in an amount equal to the
18 sum of—

19 (A) the amount obtained by multiplying—

20 (i) the quantity, in pounds, of oxides
21 of nitrogen emitted by the major source
22 during the previous calendar year, as de-
23 termined using the data submitted to the
24 Administrator under subsection (c); and

25 (ii) \$6.30;

1 (B) the amount obtained by multiplying—

2 (i) the quantity, in pounds, of PM_{2.5}
3 emitted by the major source during the
4 previous calendar year, as determined
5 using the data submitted to the Adminis-
6 trator under subsection (c); and

7 (ii) \$38.90; and

8 (C) the amount obtained by multiplying—

9 (i) the quantity, in pounds, of sulfur
10 dioxide emitted by the major source during
11 the previous calendar year, as determined
12 using the data submitted to the Adminis-
13 trator under subsection (c); and

14 (ii) \$18.00.

15 (3) INFLATION ADJUSTMENT.—Beginning in
16 calendar year 2025 and for each calendar year
17 thereafter, the Secretary shall adjust the amounts
18 described in subparagraphs (A)(ii), (B)(ii), and
19 (C)(ii) of paragraph (2) to reflect changes for the
20 12-month period ending the preceding November 30
21 in the Consumer Price Index for All Urban Con-
22 sumers published by the Bureau of Labor Statistics
23 of the Department of Labor.

24 (e) REPORT.—Not later than January 1, 2028, the
25 Secretary, in conjunction with the Administrator, shall

1 submit to Congress and make public a report that assesses
2 the effect of this Act, and the amendments made by this
3 Act, on—

4 (1) greenhouse gas emissions;

5 (2) emissions of criteria air pollutants; and

6 (3) public health, with a particular emphasis on
7 evaluating the effects on air quality in environmental
8 justice communities.

9 **TITLE II—RETURNING FEE REV-**
10 **ENUE TO THE AMERICAN**
11 **PEOPLE**

12 **SEC. 201. FEE REVENUE REBATES TO INDIVIDUALS.**

13 (a) IN GENERAL.—Subchapter B of chapter 65 of the
14 Internal Revenue Code of 1986 is amended by inserting
15 after section 6428B the following new section:

16 **“SEC. 6428C. FEE REVENUE REBATES TO INDIVIDUALS.**

17 “(a) IN GENERAL.—In the case of an eligible indi-
18 vidual, there shall be allowed as a credit against the tax
19 imposed by subtitle A for the taxable year an amount
20 equal to the rebate amount determined for such taxable
21 year.

22 “(b) REBATE AMOUNT.—For purposes of this sec-
23 tion, the term ‘rebate amount’ means, with respect to any
24 taxpayer for any taxable year, the sum of—

1 “(1) \$800 (\$1,600 in the case of a joint re-
2 turn), plus

3 “(2) \$300 multiplied by the number of depend-
4 ents of the taxpayer for such taxable year.

5 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this
6 section, the term ‘eligible individual’ means any individual
7 other than—

8 “(1) any nonresident alien individual,

9 “(2) any individual who is a dependent of an-
10 other taxpayer for a taxable year beginning in the
11 calendar year in which the individual’s taxable year
12 begins, and

13 “(3) an estate or trust.

14 “(d) LIMITATION BASED ON ADJUSTED GROSS IN-
15 COME.—

16 “(1) IN GENERAL.—The amount of the credit
17 allowed by subsection (a) (determined without re-
18 gard to this subsection and subsection (f)) shall be
19 reduced (but not below zero) by the amount which
20 bears the same ratio to such credit (as so deter-
21 mined) as—

22 “(A) the excess of—

23 “(i) the taxpayer’s adjusted gross in-
24 come for such taxable year, over

25 “(ii) \$75,000, bears to

1 “(B) \$5,000.

2 “(2) SPECIAL RULES.—

3 “(A) JOINT RETURN OR SURVIVING
4 SPOUSE.—In the case of a joint return or a sur-
5 viving spouse (as defined in section 2(a)), para-
6 graph (1) shall be applied by substituting
7 ‘\$150,000’ for ‘\$75,000’ and ‘\$10,000’ for
8 ‘\$5,000’.

9 “(B) HEAD OF HOUSEHOLD.—In the case
10 of a head of household (as defined in section
11 2(b)), paragraph (1) shall be applied by sub-
12 stituting ‘\$112,500’ for ‘\$75,000’ and ‘\$7,500’
13 for ‘\$5,000’.

14 “(e) DEFINITIONS AND SPECIAL RULES.—

15 “(1) DEPENDENT DEFINED.—For purposes of
16 this section, the term ‘dependent’ has the meaning
17 given such term by section 152.

18 “(2) IDENTIFICATION NUMBER REQUIRE-
19 MENT.—

20 “(A) IN GENERAL.—In the case of a re-
21 turn other than a joint return, the \$800
22 amount in subsection (b)(1) shall be treated as
23 being zero unless the taxpayer includes the
24 valid identification number of the taxpayer on
25 the return of tax for the taxable year.

1 “(B) JOINT RETURNS.—In the case of a
2 joint return, the \$1,600 amount in subsection
3 (b)(1) shall be treated as being—

4 “(i) \$800 if the valid identification
5 number of only 1 spouse is included on the
6 return of tax for the taxable year, and

7 “(ii) zero if the valid identification
8 number of neither spouse is so included.

9 “(C) DEPENDENTS.—A dependent shall
10 not be taken into account under subsection
11 (b)(2) unless the valid identification number of
12 such dependent is included on the return of tax
13 for the taxable year.

14 “(D) VALID IDENTIFICATION NUMBER.—

15 “(i) IN GENERAL.—For purposes of
16 this paragraph, the term ‘valid identifica-
17 tion number’ means a social security num-
18 ber issued to an individual by the Social
19 Security Administration on or before the
20 due date for filing the return for the tax-
21 able year.

22 “(ii) ADOPTION TAXPAYER IDENTI-
23 FICATION NUMBER.—For purposes of sub-
24 paragraph (C), in the case of a dependent
25 who is adopted or placed for adoption, the

1 term ‘valid identification number’ shall in-
2 clude the adoption taxpayer identification
3 number of such dependent.

4 “(E) SPECIAL RULE FOR MEMBERS OF
5 THE ARMED FORCES.—Subparagraph (B) shall
6 not apply in the case where at least 1 spouse
7 was a member of the Armed Forces of the
8 United States at any time during the taxable
9 year and the valid identification number of at
10 least 1 spouse is included on the return of tax
11 for the taxable year.

12 “(F) COORDINATION WITH CERTAIN AD-
13 VANCE PAYMENTS.—In the case of any payment
14 determined pursuant to subsection (g)(6), a
15 valid identification number shall be treated for
16 purposes of this paragraph as included on the
17 taxpayer’s return of tax if such valid identifica-
18 tion number is available to the Secretary as de-
19 scribed in such subsection.

20 “(G) MATHEMATICAL OR CLERICAL ERROR
21 AUTHORITY.—Any omission of a correct valid
22 identification number required under this para-
23 graph shall be treated as a mathematical or
24 clerical error for purposes of applying section
25 6213(g)(2) to such omission.

1 “(3) CREDIT TREATED AS REFUNDABLE.—The
2 credit allowed by subsection (a) shall be treated as
3 allowed by subpart C of part IV of subchapter A of
4 chapter 1.

5 “(4) INFLATION ADJUSTMENT.—

6 “(A) IN GENERAL.—In the case of a tax-
7 able year beginning after 2023, the dollar
8 amounts in subsection (b) and (d) shall each be
9 increased by an amount equal to—

10 “(i) such dollar amount, multiplied by

11 “(ii) the cost-of-living adjustment de-
12 termined under section 1(f)(3) for the cal-
13 endar year, determined by substituting
14 ‘calendar year 2022’ for ‘calendar year
15 2016’ in subparagraph (A)(ii) thereof.

16 “(B) ROUNDING.—If any amount as in-
17 creased under subparagraph (A) is not a mul-
18 tiple of \$1, such amount shall be rounded to the
19 nearest whole dollar amount.

20 “(f) COORDINATION WITH ADVANCE REFUNDS OF
21 CREDIT.—

22 “(1) REDUCTION OF REFUNDABLE CREDIT.—
23 The amount of the credit which would (but for this
24 paragraph) be allowable under subsection (a) shall
25 be reduced (but not below zero) by the aggregate re-

1 funds and credits made or allowed to the taxpayer
2 (or, except as otherwise provided by the Secretary,
3 any dependent of the taxpayer) under subsection (g).
4 Any failure to so reduce the credit shall be treated
5 as arising out of a mathematical or clerical error
6 and assessed according to section 6213(b)(1).

7 “(2) JOINT RETURNS.—Except as otherwise
8 provided by the Secretary, in the case of a refund
9 or credit made or allowed under subsection (g) with
10 respect to a joint return, half of such refund or cred-
11 it shall be treated as having been made or allowed
12 to each individual filing such return.

13 “(g) ADVANCE REFUNDS AND CREDITS.—

14 “(1) IN GENERAL.—Subject to paragraphs (5)
15 and (6), each individual who was an eligible indi-
16 vidual for such individual’s first taxable year begin-
17 ning in the calendar year which began 2 years prior
18 to the beginning of the taxable year described in
19 subsection (a) shall be treated as having made a
20 payment against the tax imposed by chapter 1 for
21 such taxable year in an amount equal to the advance
22 refund amount for such taxable year.

23 “(2) ADVANCE REFUND AMOUNT.—

24 “(A) IN GENERAL.—For purposes of para-
25 graph (1), the advance refund amount is the

1 amount that would have been allowed as a cred-
2 it under this section for such taxable year if
3 this section (other than subsection (f) and this
4 subsection) had applied to such taxable year.

5 “(B) TREATMENT OF DECEASED INDIVID-
6 UALS.—For purposes of determining the ad-
7 vance refund amount with respect to such tax-
8 able year—

9 “(i) any individual who was deceased
10 before the beginning of the taxable year
11 described in subsection (a) shall be treated
12 for purposes of applying subsection (e)(2)
13 in the same manner as if the valid identi-
14 fication number of such person was not in-
15 cluded on the return of tax for such tax-
16 able year (except that subparagraph (E)
17 thereof shall not apply),

18 “(ii) notwithstanding clause (i), in the
19 case of a joint return with respect to which
20 only 1 spouse is deceased before the begin-
21 ning of the taxable year described in sub-
22 section (a), such deceased spouse was a
23 member of the Armed Forces of the United
24 States at any time during the taxable year,
25 and the valid identification number of such

1 “(i) any account to which the payee
2 received or authorized, on or after January
3 1 of the calendar year described in para-
4 graph (1), a refund of taxes under this
5 title or of a Federal payment (as defined
6 in section 3332 of title 31, United States
7 Code),

8 “(ii) any account belonging to a payee
9 from which that individual, on or after
10 January 1 of the calendar year described
11 in paragraph (1), made a payment of taxes
12 under this title, or

13 “(iii) any Treasury-sponsored account
14 (as defined in section 208.2 of title 31,
15 Code of Federal Regulations).

16 “(C) WAIVER OF CERTAIN RULES.—Not-
17 withstanding section 3325 of title 31, United
18 States Code, or any other provision of law, with
19 respect to any payment of a refund under this
20 subsection, a disbursing official in the executive
21 branch of the United States Government may
22 modify payment information received from an
23 officer or employee described in section
24 3325(a)(1)(B) of such title for the purpose of
25 facilitating the accurate and efficient delivery of

1 such payment. Except in cases of fraud or reck-
2 less neglect, no liability under section 3325,
3 3527, 3528, or 3529 of title 31, United States
4 Code, shall be imposed with respect to pay-
5 ments made under this subparagraph.

6 “(D) PAYMENT SCHEDULE.—With respect
7 to any refund payable under this subsection for
8 any taxable year, the Secretary shall make 2
9 payments, each equal to 50 percent of such re-
10 fund, to the payee—

11 “(i) for the first payment, not later
12 than 30 days before the beginning of such
13 taxable year, and

14 “(ii) for the second payment, not later
15 than 180 days after disbursement of the
16 payment described in clause (i).

17 “(4) NO INTEREST.—No interest shall be al-
18 lowed on any overpayment attributable to this sub-
19 section.

20 “(5) APPLICATION TO CERTAIN INDIVIDUALS
21 WHO HAVE NOT FILED A RECENT RETURN OF TAX
22 AT TIME OF DETERMINATION.—

23 “(A) IN GENERAL.—In the case of any in-
24 dividual who, at the time of any determination
25 made pursuant to paragraph (3), has filed a tax

1 return for neither the year described in para-
2 graph (1) nor for the subsequent year, the Sec-
3 retary may apply paragraph (1) on the basis of
4 information available to the Secretary and, on
5 the basis of such information, may determine
6 the advance refund amount with respect to such
7 individual without regard to subsection (d).

8 “(B) PAYMENT TO REPRESENTATIVE PAY-
9 EES AND FIDUCIARIES.—In the case of any
10 payment determined pursuant to subparagraph
11 (A), such payment may be made to an indi-
12 vidual or organization serving as the eligible in-
13 dividual’s representative payee or fiduciary for
14 a federal benefit program and the entire
15 amount of such payment so made shall be used
16 only for the benefit of the individual who is en-
17 titled to the payment.

18 “(6) SPECIAL RULE RELATED TO TIME OF FIL-
19 ING RETURN.—Solely for purposes of this sub-
20 section, a return of tax shall not be treated as filed
21 until such return has been processed by the Internal
22 Revenue Service.

23 “(7) NOTICE TO TAXPAYER.—As soon as prac-
24 ticable after the date on which the Secretary distrib-
25 uted any payment to an eligible taxpayer pursuant

1 to this subsection, notice shall be sent by mail to
2 such taxpayer's last known address. Such notice
3 shall indicate the method by which such payment
4 was made, the amount of such payment, a phone
5 number for an appropriate point of contact at the
6 Internal Revenue Service to report any error with
7 respect to such payment, and such other information
8 as the Secretary determines appropriate.

9 “(h) REGULATIONS.—The Secretary shall prescribe
10 such regulations or other guidance as may be necessary
11 or appropriate to carry out the purposes of this section,
12 including—

13 “(1) regulations or other guidance providing
14 taxpayers the opportunity to provide the Secretary
15 information sufficient to allow the Secretary to make
16 payments to such taxpayers under subsection (g)
17 (including the determination of the amount of such
18 payment) if such information is not otherwise avail-
19 able to the Secretary, and

20 “(2) regulations or other guidance to ensure to
21 the maximum extent administratively practicable
22 that, in determining the amount of any credit under
23 subsection (a) and any credit or refund under sub-
24 section (g), an individual is not taken into account
25 more than once, including by different taxpayers and

1 including by reason of a change in joint return sta-
2 tus or dependent status between the taxable year for
3 which an advance refund amount is determined and
4 the taxable year for which a credit under subsection
5 (a) is determined.

6 “(i) OUTREACH.—The Secretary shall carry out a ro-
7 bust and comprehensive outreach program to ensure that
8 all taxpayers described in subsection (h)(1) learn of their
9 eligibility for the advance refunds and credits under sub-
10 section (g); are advised of the opportunity to receive such
11 advance refunds and credits as provided under subsection
12 (h)(1); and are provided assistance in applying for such
13 advance refunds and credits. In conducting such outreach
14 program, the Secretary shall coordinate with other govern-
15 ment, State, and local agencies; federal partners; and com-
16 munity-based nonprofit organizations that regularly inter-
17 face with such taxpayers.”.

18 (b) TREATMENT OF CERTAIN POSSESSIONS.—

19 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
20 CODE TAX SYSTEMS.—The Secretary of the Treas-
21 ury shall pay to each possession of the United States
22 which has a mirror code tax system amounts equal
23 to the loss (if any) to that possession by reason of
24 the amendments made by this section. Such
25 amounts shall be determined by the Secretary of the

1 Treasury based on information provided by the gov-
2 ernment of the respective possession.

3 (2) PAYMENTS TO OTHER POSSESSIONS.—The
4 Secretary of the Treasury shall pay to each posses-
5 sion of the United States which does not have a mir-
6 ror code tax system amounts estimated by the Sec-
7 retary of the Treasury as being equal to the aggre-
8 gate benefits (if any) that would have been provided
9 to residents of such possession by reason of the
10 amendments made by this section if a mirror code
11 tax system had been in effect in such possession.
12 The preceding sentence shall not apply unless the re-
13 spective possession has a plan, which has been ap-
14 proved by the Secretary of the Treasury, under
15 which such possession will promptly distribute such
16 payments to its residents.

17 (3) INCLUSION OF ADMINISTRATIVE EX-
18 PENSES.—The Secretary of the Treasury shall pay
19 to each possession of the United States to which the
20 Secretary makes a payment under paragraph (1) or
21 (2) an amount equal to the lesser of—

22 (A) the increase (if any) of the administra-
23 tive expenses of such possession—

1 (i) in the case of a possession de-
2 scribed in paragraph (1), by reason of the
3 amendments made by this section, and

4 (ii) in the case of a possession de-
5 scribed in paragraph (2), by reason of car-
6 rying out the plan described in such para-
7 graph, or

8 (B) \$500,000 (\$10,000,000 in the case of
9 Puerto Rico).

10 The amount described in subparagraph (A) shall be
11 determined by the Secretary of the Treasury based
12 on information provided by the government of the
13 respective possession.

14 (4) COORDINATION WITH CREDIT ALLOWED
15 AGAINST UNITED STATES INCOME TAXES.—No cred-
16 it shall be allowed against United States income
17 taxes under section 6428C of the Internal Revenue
18 Code of 1986 (as added by this section), nor shall
19 any credit or refund be made or allowed under sub-
20 section (g) of such section, to any person—

21 (A) to whom a credit is allowed against
22 taxes imposed by the possession by reason of
23 the amendments made by this section, or

24 (B) who is eligible for a payment under a
25 plan described in paragraph (2).

1 (5) MIRROR CODE TAX SYSTEM.—For purposes
2 of this subsection, the term “mirror code tax sys-
3 tem” means, with respect to any possession of the
4 United States, the income tax system of such posses-
5 sion if the income tax liability of the residents of
6 such possession under such system is determined by
7 reference to the income tax laws of the United
8 States as if such possession were the United States.

9 (6) TREATMENT OF PAYMENTS.—For purposes
10 of section 1324 of title 31, United States Code, the
11 payments under this subsection shall be treated in
12 the same manner as a refund due from a credit pro-
13 vision referred to in subsection (b)(2) of such sec-
14 tion.

15 (c) ADMINISTRATIVE PROVISIONS.—

16 (1) DEFINITION OF DEFICIENCY.—Section
17 6211(b)(4)(A) of the Internal Revenue Code of 1986
18 is amended by striking “6428A, and 6428B” and in-
19 serting “6428A, 6428B, and 6428C”.

20 (2) EXCEPTION FROM REDUCTION OR OFF-
21 SET.—Any refund payable by reason of section
22 6428C(g) of the Internal Revenue Code of 1986 (as
23 added by this section), or any such refund payable
24 by reason of subsection (b) of this section, shall not
25 be —

1 (A) subject to reduction or offset pursuant
2 to section 3716 or 3720A of title 31, United
3 States Code,

4 (B) subject to reduction or offset pursuant
5 to subsection (c), (d), (e), or (f) of section 6402
6 of the Internal Revenue Code of 1986, or

7 (C) reduced or offset by other assessed
8 Federal taxes that would otherwise be subject
9 to levy or collection.

10 (3) CONFORMING AMENDMENTS.—

11 (A) Paragraph (2) of section 1324(b) of
12 title 31, United States Code, is amended by in-
13 serting “6428C,” after “6428B,”.

14 (B) The table of sections for subchapter B
15 of chapter 65 of the Internal Revenue Code of
16 1986 is amended by inserting after the item re-
17 lating to section 6428B the following new item:

“Sec. 6428C. Fee revenue rebates to individuals.”.

18 (d) EFFECTIVE DATE.—This section, and the amend-
19 ments made by this section, shall apply to taxable years
20 beginning after December 31, 2022.

21 **SEC. 202. STATE-BASED COST MITIGATION GRANT PRO-**
22 **GRAM.**

23 (a) IN GENERAL.—The Secretary of the Treasury
24 shall provide to each State and each eligible Indian tribe
25 that meets the requirements of subsection (d) a cost miti-

1 gation grant for each calendar year after 2022 in an
2 amount determined under subsection (c).

3 (b) USE OF FUNDS.—A State or eligible Indian tribe
4 receiving a cost mitigation grant under this section shall
5 use the grant to assist with the transition to a low-carbon
6 economy, including—

7 (1) to assist low-income households in reducing
8 energy expenses and meeting cost increases attrib-
9 utable to the fees imposed under subchapter E of
10 chapter 38 of the Internal Revenue Code of 1986
11 (as added by this Act), including though weatheriza-
12 tion and energy efficiency programs;

13 (2) to assist rural households in reducing en-
14 ergy expenses and meeting such increases attrib-
15 utable to such fees, including though weatherization
16 and energy efficiency programs;

17 (3) to provide job training and worker transi-
18 tion assistance, with priority given to workers and
19 former workers in fossil-fuel related industries;

20 (4) to assist the State or eligible Indian tribe
21 in dealing with climate change or the transition to
22 a low-carbon economy; or

23 (5) to address the legacy costs of fossil fuel de-
24 velopment.

25 (c) AMOUNT OF GRANT.—

1 (1) AMOUNTS FOR STATES.—The amount of
2 the cost mitigation grant made to any State for any
3 calendar year shall be equal to the product of—

4 (A) an amount equal to—

5 (i) the annual grant limitation deter-
6 mined under paragraph (4) for such cal-
7 endar year; minus

8 (ii) 3 percent of the amount described
9 in clause (i); and

10 (B) the State allocation percentage for the
11 State (determined under paragraph (2)).

12 (2) STATE ALLOCATION PERCENTAGE.—The
13 “State allocation percentage” for a State is the
14 amount (expressed as a percentage) equal to the
15 quotient of—

16 (A) the population of such State (as re-
17 ported in the most recent decennial census);
18 and

19 (B) the population of all States (as re-
20 ported in the most recent decennial census).

21 (3) AMOUNTS FOR ELIGIBLE INDIAN TRIBES.—
22 The amount of the cost mitigation grant made to
23 any eligible Indian tribe for any calendar year shall
24 be an amount equal to the quotient of—

1 (A) 3 percent of the annual grant limita-
2 tion determined under paragraph (4) for such
3 calendar year; divided by

4 (B) the total number of eligible Indian
5 tribes that have applied for a grant for such
6 calendar year and satisfy the requirements
7 under subsection (d).

8 (4) ANNUAL APPROPRIATION FOR GRANTS.—

9 (A) IN GENERAL.—The annual grant limi-
10 tation is \$10,000,000,000.

11 (B) INFLATION ADJUSTMENT.—

12 (i) IN GENERAL.—In the case of any
13 calendar year after 2023, the
14 \$10,000,000,000 amount in subparagraph
15 (A) shall be increased by an amount equal
16 to—

17 (I) such dollar amount; multi-
18 plied by

19 (II) the percentage (if any) by
20 which—

21 (aa) the CPI for the pre-
22 ceding calendar year; exceeds

23 (bb) the CPI for calendar
24 year 2022.

1 (ii) CPI.—Rules similar to the rules
2 of paragraphs (4) and (5) of section 1(f)
3 of the Internal Revenue Code of 1986 shall
4 apply for purposes of this subparagraph.

5 (5) REDISTRIBUTION.—In any case in which
6 one or more States do not meet the requirements de-
7 scribed in subsection (d) for a calendar year, an
8 amount equal to the State allocation percentage for
9 such State or States shall be distributed to each
10 State which did meet such conditions in an amount
11 equal to the product of—

12 (A) such amount; and

13 (B) the State allocation percentage of such
14 State (determined by not taking into account
15 under paragraph (2)(B) the population of any
16 State which did not meet the requirements of
17 subsection (d) for such calendar year).

18 (d) REQUIREMENTS FOR RECEIPT OF GRANT.—A
19 State or eligible Indian tribe is eligible to receive a cost
20 mitigation grant for any calendar year if—

21 (1) the chief executive officer of the State or el-
22 igible Indian tribe certifies that the State or eligible
23 Indian tribe will use such grant in a manner con-
24 sistent with subsection (b);

1 (2) the State or eligible Indian tribe has filed
2 with the Secretary of the Treasury a plan covering
3 the calendar year which details the use of the funds
4 received under the grant;

5 (3) the State or eligible Indian tribe agrees to
6 comply with any audit requirements under sub-
7 section (e); and

8 (4) the State or eligible Indian tribe has com-
9 plied with the requirements of this section for all
10 preceding years or the State or eligible Indian tribe
11 has remedied all prior noncompliance to the satisfac-
12 tion of the Secretary of the Treasury.

13 (e) AUDITS.—The Secretary of the Treasury shall
14 audit the State or eligible Indian tribe use of grants under
15 this section to ensure such uses comply with the require-
16 ments of this section and with the uses identified by the
17 State or eligible Indian tribe under subsection (d)(2). The
18 Secretary may withhold a grant under this section if the
19 Secretary determines that a State or eligible Indian tribe
20 has not complied with such requirements.

21 (f) DEFINITIONS.—For purposes of this section—

22 (1) STATE.—The term “State” includes the
23 District of Columbia, the Commonwealth of Puerto
24 Rico, Guam, American Samoa, the Commonwealth

1 of the Northern Mariana Islands, and the United
2 States Virgin Islands.

3 (2) ELIGIBLE INDIAN TRIBE.—The term “eligi-
4 ble Indian tribe” means has the same meaning given
5 the term “tribe” in section 151.2(b) of title 25, Code
6 of Federal Regulations.

7 (g) APPROPRIATIONS.—For any fiscal year, there is
8 hereby appropriated an amount equal to the annual grant
9 limitation determined under subsection (c)(3) for the cal-
10 endar year in which such fiscal year begins.

11 **TITLE III—ASSISTANCE TO EN-**
12 **ERGY VETERANS AND THEIR**
13 **COMMUNITIES**

14 **SEC. 301. OFFICE OF ENERGY VETERANS ASSISTANCE.**

15 (a) ESTABLISHMENT OF OFFICE.—There is estab-
16 lished within the Department of the Treasury an office
17 to be known as the Office of Energy Veterans Assistance.
18 The Office of Energy Veterans Assistance shall be headed
19 by an Assistant Secretary who shall be appointed by the
20 Secretary of the Treasury (referred to in this section as
21 the “Secretary”).

22 (b) RESPONSIBILITIES OF ASSISTANT SECRETARY.—
23 The Secretary, acting through the Assistant Secretary,
24 shall be responsible for—

1 (1) hiring personnel and making employment
2 decisions with regard to such personnel;

3 (2) issuing such regulations as may be nec-
4 essary to carry out the purposes of this section;

5 (3) entering into cooperative agreements with
6 other agencies and departments to ensure the effi-
7 ciency of the administration of this section;

8 (4) determining eligibility for benefits provided
9 under this section and providing such benefits to
10 qualified individuals;

11 (5) preventing fraud and abuse relating to such
12 benefits;

13 (6) establishing and maintaining a system of
14 records relating to the administration of this section;

15 (7) ensuring that the Office of Energy Veterans
16 Assistance is designed a manner that maximizes effi-
17 ciency and ease of use by qualified individuals, which
18 may include establishment and deployment of mobile
19 field or satellite offices within eligible counties (as
20 defined in section 302(a)(1)); and

21 (8) administering the program established
22 under section 302.

23 (c) AUTHORIZATION OF APPROPRIATIONS.—Begin-
24 ning in fiscal year 2022 and in each fiscal year thereafter,
25 there is authorized to be appropriated, out of moneys in

1 the Treasury not otherwise appropriated, such sums as
2 may be necessary (not to exceed \$50,000,000 for each fis-
3 cal year) to administer the office established under sub-
4 section (a).

5 (d) ADMINISTRATION.—

6 (1) NOTIFICATION.—Not later than the date
7 which is 4 months prior to the closure of a coal mine
8 or coal power plant, the operator of such mine or
9 plant shall provide notice to the Secretary with re-
10 spect to such closure, including such information as
11 is deemed necessary by the Secretary to determine
12 the eligibility of any former employee of such mine
13 or plant for any benefits provided under this section,
14 as well as the amount of such benefits.

15 (2) CLOSURE.—For purposes of this section,
16 the term “closure” means—

17 (A) with respect to any coal mine, any re-
18 duction in production occurring after the date
19 of enactment of this Act which is accompanied
20 by permanent layoffs; and

21 (B) with respect to any coal power plant,
22 the permanent closure of 1 or more generating
23 units occurring after the date of enactment of
24 this Act which is accompanied by permanent
25 layoffs.

1 (3) QUALIFIED INDIVIDUAL.—For purposes of
2 this section, the term “qualified individual” means
3 any individual—

4 (A) whose employment was terminated as
5 the result of the closure of 1 or more coal mines
6 or coal power plants;

7 (B) who, prior to such closure, was contin-
8 ually employed at 1 or more such mines or
9 plants—

10 (i) for a period of not less than 12
11 months, and

12 (ii) for an average of not less than 35
13 hours a week during the 12-month period
14 preceding such closure; and

15 (C) for whom the applicable information
16 has been provided to the Secretary pursuant to
17 paragraph (1).

18 (e) WAGE REPLACEMENT.—

19 (1) IN GENERAL.—In the case of any qualified
20 individual, during the applicable period, the Sec-
21 retary shall provide such individual with payments in
22 an amount which, for each month during such pe-
23 riod, is equivalent to the average amount of monthly
24 remuneration for employment paid to such indi-
25 vidual during the 12-month period prior to the ter-

1 mination of their employment (as described in sub-
2 section (d)(3)(A)).

3 (2) APPLICABLE PERIOD.—For purposes of this
4 subsection, the term “applicable period” means, with
5 respect to any qualified individual, the 60-month pe-
6 riod subsequent to the termination of their employ-
7 ment (as described in subsection (d)(3)(A)).

8 (3) FREQUENCY OF PAYMENT.—Any payment
9 required to be provided to an qualified individual
10 under this subsection shall be provided by the Sec-
11 retary on a basis which is not less frequent than
12 once per month during the applicable period.

13 (4) ADJUSTMENT FOR INFLATION.—For pur-
14 poses of any payment described in paragraph (1)
15 which is provided to an qualified individual during a
16 calendar year beginning after the date that the em-
17 ployment of such individual was terminated, such
18 amount shall be adjusted in a manner similar to the
19 cost-of-living adjustment determined under section
20 1(f)(3) of the Internal Revenue Code of 1986 for
21 such calendar year.

22 (5) TAX TREATMENT.—Any amount provided to
23 an qualified individual under this subsection shall be
24 treated as—

1 (A) gross income for purposes of the Inter-
2 nal Revenue Code of 1986; and

3 (B) for purposes of section 3101 of such
4 Code, wages received by the individual with re-
5 spect to employment.

6 (6) TRANSFER TO FEDERAL OLD-AGE AND SUR-
7 VIVORS INSURANCE TRUST FUND.—There are hereby
8 appropriated to the Federal Old-Age and Survivors
9 Insurance Trust Fund and the Federal Disability
10 Insurance Trust Fund established under section 201
11 of the Social Security Act (42 U.S.C. 401) amounts
12 equal to the amount of taxes that would otherwise
13 have been imposed under section 3111(a) of the In-
14 ternal Revenue Code of 1986 if the amounts pro-
15 vided to qualified individuals under this subsection
16 were treated as wages paid by the employer with re-
17 spect to employment. Amounts appropriated by the
18 preceding sentence shall be transferred from the
19 general fund at such times and in such manner as
20 to replicate to the extent possible the transfers
21 which would have otherwise occurred to such Trust
22 Fund pursuant to the treatment described in the
23 preceding sentence.

24 (f) HEALTH INSURANCE BENEFITS.—

1 (1) IN GENERAL.—The Secretary shall provide
2 the following health insurance benefits:

3 (A) In the case of a qualified individual
4 who is receiving continuation coverage pursuant
5 to part 6 of subtitle B of title I of the Em-
6 ployee Retirement Income Security Act of 1974
7 (29 U.S.C. 1161 et seq.) and section 4980B of
8 the Internal Revenue Code of 1986, the Sec-
9 retary shall transfer, each month, to the group
10 health plan (or health insurance issuer offering
11 health insurance coverage in connection with
12 such a plan) of such qualified individual, the
13 amount required to cover the same percentage
14 of the qualified individual's monthly premium
15 (including coverage for any qualified bene-
16 ficiaries) that such individual's former employer
17 contributed toward such premium during the
18 individual's employment.

19 (B) In the case of a qualified individual
20 who is not eligible for continuation coverage as
21 described in subparagraph (A), the Secretary
22 shall transfer to the qualified individual, each
23 month, an amount equal to the amount that the
24 individual's former employer contributed each
25 month towards premiums for enrollment of the

1 individual and qualified beneficiaries in a group
2 health plan (including any health insurance cov-
3 erage offered in connection with such a plan),
4 adjusted in accordance with the average in-
5 crease in health insurance premiums in the in-
6 dividual market in the applicable State. This
7 amount shall not be considered as gross income
8 for purposes of the Internal Revenue Code of
9 1986 provided that the individual provides
10 proof that it has been used to purchase health
11 insurance coverage.

12 (2) REDUCTION OF PREMIUMS PAYABLE BY IN-
13 DIVIDUALS.—In the case of a qualified individual
14 and qualified beneficiaries receiving benefits de-
15 scribed in paragraph (1)(A) during the applicable
16 period of coverage described in paragraph (3)(A),
17 such individual and beneficiaries shall be treated for
18 purposes of part 6 of subtitle B of title I of the Em-
19 ployee Retirement Income Security Act of 1974 (29
20 U.S.C. 1161 et seq.) and section 4980B of the In-
21 ternal Revenue Code of 1986 as having paid in full
22 the amount of such premium for a month if such
23 qualified individual and qualified beneficiary pays
24 the total monthly premium due, less the amount of

1 benefits paid on behalf of such individual and bene-
2 ficiaries pursuant to paragraph (1)(A).

3 (3) PERIOD OF COVERAGE WITH RESPECT TO
4 COBRA CONTINUATION COVERAGE.—For purposes of
5 this subsection, the following shall apply:

6 (A) IN GENERAL.—Subject to subpara-
7 graph (B), with respect to a qualified individual
8 or qualified beneficiary who is receiving con-
9 tinuation coverage pursuant to part 6 of sub-
10 title B of title I of the Employee Retirement In-
11 come Security Act of 1974 (29 U.S.C. 1161 et
12 seq.) and 4980B of the Internal Revenue Code
13 of 1986, the period of coverage described in sec-
14 tion 602(2) of the Employee Retirement Income
15 Security Act of 1974 (29 U.S.C. 1162(2)) and
16 section 4980B(f)(2)(B) of the Internal Revenue
17 Code of 1986 is deemed to extend to the date
18 which is 5 years after termination of the quali-
19 fied individual’s employment.

20 (B) END OF PLAN.—With respect to a
21 qualified individual and qualified beneficiaries
22 described in subparagraph (A), if the employer
23 ceases to provide any group health plan to any
24 employee before the period of coverage de-
25 scribed in such subparagraph ends, or if the

1 qualified individual and qualified beneficiaries
2 become ineligible for continuation coverage
3 (other than for reasons described in paragraph
4 (4)(A)(ii)), such qualified individual and quali-
5 fied beneficiaries shall be eligible for benefits
6 described in paragraph (1)(B).

7 (4) DURATION OF BENEFITS.—

8 (A) BENEFITS WITH RESPECT TO COBRA
9 CONTINUATION COVERAGE.—The benefits de-
10 scribed in paragraph (1)(A) shall continue until
11 the earlier of—

12 (i) the date that is 5 years after clo-
13 sure of a coal mine or coal power plant; or

14 (ii) the date on which the qualified in-
15 dividual or qualified beneficiary becomes
16 ineligible for continuation coverage pursu-
17 ant to subparagraph (C) or (D)(ii) of sec-
18 tion 602(2) of Employee Retirement In-
19 come Security Act of 1974 (29 U.S.C.
20 1162(2)) or clause (iii) or (iv) of section
21 4980B(f)(2)(B) of the Internal Revenue
22 Code of 1986.

23 (B) OTHER BENEFITS.—The benefits de-
24 scribed in paragraph (1)(B) shall continue until
25 the earlier of—

- 1 (i) the date that is 5 years after clo-
2 sure of a coal mine or coal power plant; or
3 (ii) the date on which the qualified in-
4 dividual or qualified beneficiary becomes
5 eligible for benefits under title XVIII of
6 the Social Security Act (42 U.S.C. 1395 et
7 seq.).

8 (C) SPECIAL RULE.—With respect to a
9 qualified individual and qualified beneficiaries,
10 section 602(2)(C) of the Employee Retirement
11 Income Security Act of 1974 and section
12 4980B(f)(2)(B)(iii) of the Internal Revenue
13 Code of 1986 shall apply only if, with respect
14 to such individual and beneficiaries, at least 2
15 consecutive premium payments are not made.

16 (5) DEFINITIONS.—In this subsection—

17 (A) the terms “group health plan”, “health
18 insurance coverage”, and “health insurance
19 issuer” have the meanings given such terms in
20 section 733 of the Employee Retirement Income
21 Security Act of 1974 (29 U.S.C. 1191b); and

22 (B) the term “qualified beneficiary” has
23 the meaning given such term in section
24 607(3)(A) of the Employee Retirement Income
25 Security Act of 1974 (29 U.S.C. 1167(3)(A)).

1 (g) RETIREMENT SAVINGS CONTRIBUTIONS.—

2 (1) IN GENERAL.—In the case of a qualified in-
3 dividual, the Secretary shall pay to such individual
4 amounts equal to the amount of employer contribu-
5 tions (other than elective deferrals) which were made
6 to a qualified retirement plan (as defined in section
7 4974(e) of the Internal Revenue Code of 1986) of
8 the individual as of the last month the individual
9 was employed by the employer. Such payments shall
10 be made on the same schedule as employer contribu-
11 tions under the plan.

12 (2) LIMITATION.—No payment shall be made
13 under paragraph (1) after the date which is 60
14 months after the closure of the coal mine or coal
15 power plant at which the individual was employed,
16 unless such payment is made with respect to a pe-
17 riod ending before such date.

18 (3) TAX TREATMENT OF CONTRIBUTIONS.—If
19 the qualified individual demonstrates that the pay-
20 ments made under paragraph (1) are contributed to
21 a qualified retirement plan (as so defined) of the in-
22 dividual, such payments shall be treated for pur-
23 poses of the Internal Revenue Code of 1986 as if
24 they had been made as employer contributions.

25 (h) EDUCATIONAL BENEFITS.—

1 (1) DEFINITIONS.—In this subsection:

2 (A) CHILD.—The term “child” means,
3 with respect to any qualified individual, a son
4 or daughter of such individual.

5 (B) PUBLIC, IN-STATE INSTITUTION OR
6 VOCATIONAL SCHOOL.—The term “public, in-
7 State institution or vocational school” means a
8 public institution of higher education (as de-
9 fined in section 101(a) of the Higher Education
10 Act of 1965 (20 U.S.C. 1001(a)), or a public
11 vocational school, of the State in which the
12 qualified individual or child resides.

13 (2) IN GENERAL.—The Secretary of Education
14 shall carry out a program of educational assistance
15 for any qualified individual and child of a qualified
16 individual that is comparable to the program of edu-
17 cation assistance administered by the Secretary of
18 Veterans Affairs under chapter 33 of title 38,
19 United States Code, except that—

20 (A) a qualified individual, and each child
21 of a qualified individual, may receive the edu-
22 cational assistance provided under the program;
23 and

24 (B) the educational assistance shall only be
25 available for use—

1 (i) at a public, in-State institution or
2 vocational school; or

3 (ii) for a program of training services
4 included on the most recent list of eligible
5 training programs issued under section
6 122(d) of the Workforce Innovation and
7 Opportunity Act (29 U.S.C. 3152(d)) by
8 the Governor of the State in which the
9 qualified individual or child of a qualified
10 individual resides.

11 (i) APPROPRIATION.—Except as provided in sub-
12 section (c), out of any money in the Treasury not other-
13 wise appropriated, there shall be appropriated such sums
14 as are necessary to carry out the purposes of this section,
15 to remain available until expended.

16 **SEC. 302. LOCAL REVENUE REPLENISHMENT.**

17 (a) DEFINITIONS.—In this section:

18 (1) ELIGIBLE COUNTY.—The term “eligible
19 county” means a county in which—

20 (A) a coal mine or coal power plant is lo-
21 cated that, after the date of enactment of this
22 Act, ceases to produce coal or electric power for
23 a period of not less than 180 days; and

24 (B) as of the date of enactment of this
25 Act, not less than 0.1 percent of all jobs are at

1 coal mines or coal power plants, as determined
2 by the Secretary.

3 (2) ELIGIBLE TRIBAL GOVERNMENT.—The
4 term “eligible Tribal government” means a Tribal
5 government in the Indian country of which—

6 (A) a coal mine or coal power plant is lo-
7 cated that, after the date of enactment of this
8 Act, ceases to produce coal or electric power for
9 a period of not less than 180 days; and

10 (B) as of the date of enactment of this
11 Act, not less than 0.1 percent of all jobs are at
12 coal mines or coal power plants, as determined
13 by the Secretary.

14 (3) INDIAN COUNTRY.—The term “Indian coun-
15 try” has the meaning given the term in section 1151
16 of title 18, United States Code.

17 (4) LOCAL REVENUE REPLENISHMENT
18 AMOUNT.—

19 (A) IN GENERAL.—The term “local rev-
20 enue replenishment amount”, with respect to an
21 eligible county or eligible Tribal government,
22 means an amount equal to the applicable per-
23 centage of the lost revenue amount for the ap-
24 plicable 12-month period.

1 (B) APPLICABLE PERCENTAGE.—For pur-
2 poses of subparagraph (A), the term “applicable
3 percentage” means an amount (not less than
4 zero), expressed as a percentage, equal to—

5 (i) for the first 12-month period fol-
6 lowing the month in which the applicable
7 coal mine or coal power plant ceased all
8 economic activity, 100 percent; and

9 (ii) for each subsequent 12-month pe-
10 riod following the 12-month period referred
11 to in clause (i), the applicable percentage
12 for the preceding 12-month period minus
13 10 percentage points.

14 (5) LOST REVENUE AMOUNT.—The term “lost
15 revenue amount”, with respect to an eligible county
16 or eligible Tribal government, means the amount of
17 revenue lost by the eligible county or eligible Tribal
18 government during a 12-month period due to the
19 cessation of production of coal or electric power at
20 the applicable coal mine or coal power plant, includ-
21 ing revenue lost by subgovernmental entities within
22 the eligible county or eligible Tribal government,
23 such as school districts and towns, as determined in
24 accordance with subsection (b)(2).

1 (6) SECRETARY.—The term “Secretary” means
2 the Secretary of the Treasury.

3 (7) TRIBAL GOVERNMENT.—The term “Tribal
4 government” means the governing body of a feder-
5 ally recognized Indian Tribe (as defined in section
6 151.2 of title 25, Code of Federal Regulations).

7 (b) PAYMENTS TO ELIGIBLE COUNTIES AND ELIGI-
8 BLE TRIBAL GOVERNMENTS.—

9 (1) IN GENERAL.—On request of an eligible
10 county or eligible Tribal government submitted to
11 the Office of Energy Veterans Assistance established
12 under section 301 for a 12-month period, the Sec-
13 retary shall pay to the eligible county or eligible
14 Tribal government the local revenue replenishment
15 amount applicable to the 12-month period.

16 (2) DETERMINATION OF LOST REVENUE
17 AMOUNT.—

18 (A) IN GENERAL.—For purposes of sub-
19 section (a)(3), the eligible county or eligible
20 Tribal government may estimate the lost rev-
21 enue amount for the applicable 12-month pe-
22 riod.

23 (B) REQUIREMENT.—

24 (i) IN GENERAL.—Not later than 90
25 days after the last day of the applicable

1 12-month period, the eligible county or eli-
2 gible Tribal government shall submit to the
3 Secretary for verification documentation
4 demonstrating the actual lost revenue
5 amount for the eligible county or eligible
6 Tribal government.

7 (ii) PAYMENT ADJUSTMENT.—If the
8 actual lost revenue amount for a 12-month
9 period is greater than or less than the lost
10 revenue amount estimated under subpara-
11 graph (A) for that period, the Secretary
12 shall increase or decrease, as applicable,
13 the payment made to the eligible county or
14 eligible Tribal government under para-
15 graph (1) for the succeeding 12-month pe-
16 riod to reflect the difference.

17 (3) MAINTENANCE OF FUNDING.—Payments
18 made to eligible counties or eligible Tribal govern-
19 ments under this section shall supplement (and not
20 supplant) other Federal funding made available to
21 eligible counties or eligible Tribal governments.

22 (4) DIRECT PAYMENTS.—Payments to eligible
23 counties and eligible Tribal governments made under
24 this section shall be made as direct payments and
25 not as Federal financial assistance.

1 (c) REPORTING AND CERTIFICATION REQUIRE-
2 MENT.—

3 (1) IN GENERAL.—Not later than 90 days after
4 the date on which an eligible county or an eligible
5 Tribal government receives a payment under this
6 section, the eligible county or eligible Tribal govern-
7 ment shall—

8 (A) publicly report any amounts the eligi-
9 ble county or eligible Tribal government has
10 claimed on behalf of any subgovernmental enti-
11 ty in estimating the lost revenue amount for
12 that payment under subsection (b)(2)(A); and

13 (B) certify to the Secretary that any such
14 amounts have been transferred to the sub-
15 governmental entity.

16 (2) FAILURE TO REPORT AND CERTIFY.—If an
17 eligible county or eligible Tribal government fails to
18 comply with the requirements of paragraph (1) by
19 the deadline described in that paragraph, the eligible
20 county or eligible Tribal government shall not be eli-
21 gible for future payments under this section.

22 (d) MANDATORY FUNDING.—There is appropriated
23 to the Secretary to carry out this section, out of any funds
24 in the Treasury not otherwise appropriated,

1 \$3,500,000,000 for each of fiscal years 2022 through
2 2031, to remain available until expended.

3 **SEC. 303. ENVIRONMENTAL RESTORATION.**

4 (a) ABANDONED MINE RECLAMATION FUND.—Sec-
5 tion 401 of the Surface Mining Control and Reclamation
6 Act of 1977 (30 U.S.C. 1231) is amended—

7 (1) in subsection (b), in the matter preceding
8 paragraph (1), by inserting “amounts transferred
9 under subsection (g) and” before “amounts depos-
10 ited”; and

11 (2) by adding at the end the following:

12 “(g) TRANSFER OF AMOUNTS TO FUND.—

13 “(1) IN GENERAL.—On October 1, 2022, and
14 on each October 1 thereafter through October 1,
15 2031, the Secretary of the Treasury shall transfer to
16 the fund \$1,100,000,000.

17 “(2) INFLATION ADJUSTMENT.—The amount
18 made available under paragraph (1) for each of fis-
19 cal years 2024 through 2032 shall be adjusted annu-
20 ally to reflect the change in the Consumer Price
21 Index for All Urban Consumers published by the
22 Bureau of Labor Statistics of the Department of
23 Labor.”.

24 (b) COAL ASH CLEANUP.—

1 (1) IN GENERAL.—There are appropriated to
2 the Administrator of the Environmental Protection
3 Agency, out of any funds in the Treasury not other-
4 wise appropriated, for each of fiscal years 2023
5 through 2032, to remain available until expended—

6 (A) \$2,000,000 to carry out enforcement
7 actions under the Solid Waste Disposal Act (42
8 U.S.C. 6901 et seq.) relating to coal ash clean-
9 up;

10 (B) \$350,000,000 to carry out removals
11 and remedial actions under the Comprehensive
12 Environmental Response, Compensation, and
13 Liability Act of 1980 (42 U.S.C. 9601 et seq.)
14 on sites—

15 (i) that contain coal ash or other haz-
16 ardous materials relating to the production
17 of electricity from coal; and

18 (ii)(I) for which there is no respon-
19 sible party; or

20 (II) that are owned by rural electric
21 cooperatives or municipalities, in cases in
22 which cleanup costs would cause signifi-
23 cant economic harm to ratepayers; and

1 (C) \$1,500,000 to carry out the Technical
2 Assistance Services for Communities Program
3 of the Environmental Protection Agency.

4 (2) INFLATION ADJUSTMENT.—The amount
5 made available under each of subparagraphs (A),
6 (B), and (C) of paragraph (1) for each of fiscal
7 years 2024 through 2032 shall be adjusted annually
8 to reflect the change in the Consumer Price Index
9 for All Urban Consumers published by the Bureau
10 of Labor Statistics of the Department of Labor.

11 (c) ORPHANED, ABANDONED, OR IDLED WELLS ON
12 FEDERAL LAND.—Section 349 of the Energy Policy Act
13 of 2005 (42 U.S.C. 15907) is amended—

14 (1) in subsection (g)—

15 (A) in paragraph (1)—

16 (i) by striking “to facilitate State ef-
17 forts” and inserting “and Indian Tribes to
18 facilitate State and Tribal efforts”; and

19 (ii) by striking “on State or private
20 land” and inserting “on State, Tribal, or
21 private land”;

22 (B) in paragraph (2)—

23 (i) by striking “Commission, to assist
24 the States” and inserting “Commission,

1 and Indian Tribes to assist the States and
2 Indian Tribes”; and

3 (ii) by striking “on State and private
4 land” and inserting “on State, Tribal, and
5 private land, as applicable”; and

6 (C) in paragraph (3)(D), by inserting “or
7 Tribal” after “State”;

8 (2) by striking subsection (h) and inserting the
9 following:

10 “(h) FUNDING.—

11 “(1) IN GENERAL.—There is appropriated to
12 carry out this section, out of any funds in the Treas-
13 ury not otherwise appropriated, \$800,000,000 for
14 each of fiscal years 2023 through 2032, to remain
15 available until expended, of which \$100,000,000
16 shall be used each fiscal year to carry out subsection
17 (g).

18 “(2) INFLATION ADJUSTMENT.—The amount
19 made available under paragraph (1) for each of fis-
20 cal years 2024 through 2032 shall be adjusted annu-
21 ally to reflect the change in the Consumer Price
22 Index for All Urban Consumers published by the
23 Bureau of Labor Statistics of the Department of
24 Labor.”; and

25 (3) by adding at the end the following:

1 “(j) CONDITION ON USE OF FUNDS.—Amounts made
2 available to carry out this section shall only be used to
3 remediate, reclaim, or close orphaned, abandoned, or idled
4 oil and gas wells for which there is no responsible party.”.

5 **SEC. 304. COMMUNITY ASSISTANCE PROGRAMS.**

6 (a) IN GENERAL.—There are appropriated, out of
7 any funds in the Treasury not otherwise appropriated—

8 (1) to the Appalachian Regional Commission
9 for the Partnerships for Opportunity and Workforce
10 and Economic Revitalization (POWER) Initiative—

11 (A) \$80,000,000 for fiscal year 2023;

12 (B) \$110,000,000 for fiscal year 2024; and

13 (C) \$150,000,000 for each of fiscal years
14 2025 through 2032;

15 (2) to the Secretary of Commerce for the As-
16 sistance for Coal Communities initiative of the Eco-
17 nomic Development Administration—

18 (A) \$50,000,000 for fiscal year 2023;

19 (B) \$70,000,000 for fiscal year 2024; and

20 (C) \$90,000,000 for each of fiscal years
21 2025 through 2032; and

22 (3) for each of fiscal years 2023 through
23 2032—

24 (A) \$30,000,000 to the Appalachian Re-
25 gional Commission for the high speed

1 broadband deployment initiative under section
2 14509 of title 40, United States Code; and

3 (B)(i) \$5,000,000 to the Appalachian Re-
4 gional Commission for salaries and other costs
5 related to hiring additional employees; and

6 (ii) \$3,000,000 to the Economic Develop-
7 ment Administration for salaries and other
8 costs related to hiring additional employees.

9 (b) INFLATION ADJUSTMENT.—

10 (1) IN GENERAL.—The amount made available
11 under each of paragraphs (1)(C) and (2)(C) of sub-
12 section (a) for each of fiscal years 2026 through
13 2032 shall be adjusted annually to reflect the change
14 in the Consumer Price Index for All Urban Con-
15 sumers published by the Bureau of Labor Statistics
16 of the Department of Labor.

17 (2) ADDITIONAL ADJUSTMENTS.—The amount
18 made available under each of paragraph (3)(A) and
19 clauses (i) and (ii) of paragraph (3)(B) of subsection
20 (a) for each of fiscal years 2024 through 2032 shall
21 be adjusted annually to reflect the change in the
22 Consumer Price Index for All Urban Consumers
23 published by the Bureau of Labor Statistics of the
24 Department of Labor.

1 (c) SUPPLEMENT, NOT SUPPLANT.—Amounts made
2 available under subsection (a)(3)(B) shall supplement, and
3 not supplant, amounts otherwise made available for the
4 programs, initiatives, and purposes described in that sub-
5 section.

6 (d) ASSISTANCE TO OIL AND GAS COMMUNITIES.—

7 (1) IN GENERAL.—Section 209(c) of the Public
8 Works and Economic Development Act of 1965 (42
9 U.S.C. 3149(c)) is amended—

10 (A) in paragraph (4), by striking “or” at
11 the end;

12 (B) in paragraph (5), by striking the pe-
13 riod at the end and inserting “; or”; and

14 (C) by adding at the end the following:

15 “(6) the loss of jobs, economic activity, or pub-
16 lic revenues attributable to a decline in oil, natural
17 gas, or mineral extraction from Federal land and re-
18 lated industries, for activities and programs that
19 support economic diversification, job creation, capital
20 investment, such as environmental remediation and
21 infrastructure development, and workforce develop-
22 ment and reemployment opportunities.”.

23 (2) COST SHARING.—Section 204(c) of the
24 Public Works and Economic Development Act of

1 1965 (42 U.S.C. 3144(c)) is amended by adding at
2 the end the following:

3 “(4) ASSISTANCE FOR OIL AND GAS COMMU-
4 NITIES.—In the case of a grant under section 209
5 for a community described in subsection (c)(6) of
6 that section, the Secretary may increase the Federal
7 share up to 100 percent of the cost of the project.”.

8 (3) FUNDING.—Title VII of the Public Works
9 and Economic Development Act of 1965 (42 U.S.C.
10 3231 et seq.) is amended by adding at the end the
11 following:

12 **“SEC. 705. APPROPRIATIONS FOR OIL AND GAS COMMU-
13 NITIES.**

14 “(a) IN GENERAL.—In addition to amounts made
15 available under section 701, there is appropriated, out of
16 any funds in the Treasury not otherwise appropriated,
17 \$200,000,000 for fiscal year 2027 and each fiscal year
18 thereafter to carry out section 209(c)(6).

19 “(b) ADJUSTMENT.—The amount made available
20 under subsection (a) shall be adjusted annually to reflect
21 the change in the Consumer Price Index for All Urban
22 Consumers published by the Bureau of Labor Statistics
23 of the Department of Labor.”.

1 **TITLE IV—ASSISTANCE TO ENVI-**
2 **RONMENTAL JUSTICE COM-**
3 **MUNITIES**

4 **SEC. 401. ASSISTANCE TO ENVIRONMENTAL JUSTICE COM-**
5 **MUNITIES.**

6 (a) IN GENERAL.—For each fiscal year beginning
7 after September 30, 2022, the amounts appropriated
8 under subsection (b) shall be apportioned as follows:

9 (1) ENERGY AFFORDABILITY.—

10 (A) For the low-income home energy as-
11 sistance program established under the Low-In-
12 come Home Energy Assistance Act of 1981 (42
13 U.S.C. 8621 et seq.), 33 percent of such
14 amounts, of which 3 percent shall be allocated
15 to Indian Tribes.

16 (B) For the weatherization assistance pro-
17 gram implemented under part A of title IV of
18 the Energy Conservation and Production Act
19 (42 U.S.C. 6861 et seq.), 24 percent of such
20 amounts.

21 (2) POLLUTION REDUCTION IN ENVIRON-
22 MENTAL JUSTICE COMMUNITIES.—

23 (A) For awarding competitive grants under
24 the State Energy Program established under
25 part D of title III of the Energy Policy and

1 Conservation Act (42 U.S.C. 6321 et seq.) to
2 State energy offices to promote distributed en-
3 ergy resources, microgrids, community solar,
4 energy efficiency, energy resilience, and building
5 electrification in environmental justice commu-
6 nities (as defined in section 102(a)), 13 percent
7 of such amounts.

8 (B) For grants under the Environmental
9 Justice Small Grants Program and the Envi-
10 ronmental Justice Collaborative Problem-Solv-
11 ing Cooperative Agreement Program (as those
12 programs are in existence on the date of enact-
13 ment of this Act) of the Environmental Protec-
14 tion Agency, 3 percent of such amounts.

15 (C) For enforcement activities of the Envi-
16 ronmental Protection Agency under section 113
17 of the Clean Air Act (42 U.S.C. 7413), 3 per-
18 cent of such amounts.

19 (D) For grants under the low or no emis-
20 sion grant program under subsection (c) of sec-
21 tion 5339 of title 49, United States Code, 8
22 percent of such amounts, subject to the require-
23 ment that the amounts are used only to finance
24 eligible projects under that subsection with re-

1 spect to zero emission vehicles (as defined in
2 paragraph (1) of that subsection).

3 (E) For grants under subtitle G of title
4 VII of the Energy Policy Act of 2005 (42
5 U.S.C. 16131 et seq.), 6 percent of such
6 amounts.

7 (F) For the urban and community forestry
8 program under section 9 of the Cooperative
9 Forestry Assistance Act of 1978 (16 U.S.C.
10 2105), 0.5 percent of such amounts.

11 (3) BUSINESS DEVELOPMENT AND CAREER
12 TRAINING.—

13 (A) For the Environmental Workforce and
14 Job Training Grants program established under
15 section 104(k)(7) of the Comprehensive Envi-
16 ronmental Response, Compensation, and Liabil-
17 ity Act of 1980 (42 U.S.C. 9604(k)(7)), 1 per-
18 cent of such amounts.

19 (B) For the Environmental Career Worker
20 Training Program of the National Institute of
21 Environmental Health Sciences established pur-
22 suant to section 126(g) of the Superfund
23 Amendments and Reauthorization Act of 1986
24 (29 U.S.C. 655 note; Public Law 99–499), 1
25 percent of such amounts.

1 (C) For grants under the Minority Science
2 and Engineering Improvement Program under
3 subpart 1 of part E of title III of the Higher
4 Education Act of 1965 (20 U.S.C. 1067 et
5 seq.), 1 percent of such amounts.

6 (D) For grants for public works and eco-
7 nomic development under section 201 of the
8 Public Works and Economic Development Act
9 of 1965 (42 U.S.C. 3141), 2 percent of such
10 amounts.

11 (E) For assistance provided under the
12 microloan program established under section
13 7(m) of the Small Business Act (15 U.S.C.
14 636(m)), 1 percent of such amounts.

15 (F) For the Minority Business Develop-
16 ment Agency, 0.5 percent of such amounts.

17 (4) TRIBAL PROGRAMS.—

18 (A) For grants under the Indian Environ-
19 mental General Assistance Program established
20 under section 502 of Public Law 95–134 (42
21 U.S.C. 4368b), 2 percent of such amounts.

22 (B) For grants under the Tribal Climate
23 Resilience Program of the Bureau of Indian Af-
24 fairs, 1 percent of such amounts.

1 (b) APPROPRIATION.—To carry out the purposes of
2 this section, out of any funds in the Treasury not other-
3 wise appropriated, there are appropriated amounts equal
4 to the fees received into the Treasury under subchapter
5 E of chapter 38 of the Internal Revenue Code of 1986
6 and section 102 of this Act, less any amounts refunded
7 or paid under—

8 (1) sections 4691(c), 4692(e), and 4695(b) of
9 the Internal Revenue Code of 1986;

10 (2) section 6428C of such Code;

11 (3) section 401(g) of the Surface Mining Con-
12 trol and Reclamation Act of 1977; and

13 (4) sections 201(b), 202, 301, 302, 303(b), and
14 304 of this Act.

15 **TITLE V—OTHER PROVISIONS**

16 **SEC. 501. PUBLIC DISCLOSURE OF REVENUES AND EX-** 17 **PENDITURES.**

18 (a) ESTABLISHMENT OF WEBSITE.—The Secretary
19 of the Treasury, or the Secretary’s designee, shall estab-
20 lish a website for purposes of making the disclosures de-
21 scribed in subsection (b).

22 (b) DISCLOSURES.—The Secretary shall make pub-
23 licly available, on an ongoing basis and as frequently as
24 possible, the following information:

1 (1) The amount and sources of revenue attrib-
2 utable to this Act and the amendments made by this
3 Act.

4 (2) The amount of tax savings and benefits re-
5 ceived as a result of title II of this Act.

6 **SEC. 502. SEVERABILITY.**

7 If any provision of this Act or amendment made by
8 this Act, or the application of a provision or amendment
9 to any person or circumstance, is held to be unconstitu-
10 tional, the remainder of this Act and amendments made
11 by this Act, and the application of the provisions and
12 amendment to any person or circumstance, shall not be
13 affected by the holding.

14 **SEC. 503. RULE OF CONSTRUCTION.**

15 Nothing in this Act (or amendment made by this Act)
16 or any regulation promulgated under this Act shall be con-
17 strued so as to preempt or supersede any State or local
18 law, regulation, policy, or program.

19 **SEC. 504. REMEDIES PRESERVED.**

20 Compliance with this Act (or any amendment made
21 by this Act) or any standard, regulation, or requirement
22 prescribed under this Act shall not relieve any person from
23 liability at common law or under State or Federal law.