

117TH CONGRESS  
1ST SESSION

# H. R. 3311

To rebuild the Nation’s infrastructure, provide a consumer rebate to the American people, assist coal country, reduce harmful pollution, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 18, 2021

Mr. LARSON of Connecticut (for himself, Ms. NORTON, and Mr. LYNCH) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure, Energy and Commerce, Agriculture, Education and Labor, Natural Resources, Science, Space, and Technology, and Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To rebuild the Nation’s infrastructure, provide a consumer rebate to the American people, assist coal country, reduce harmful pollution, 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 “America Wins Act”.

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

- Sec. 1. Short title; table of contents.
- Sec. 2. Tax on carbon dioxide content of certain substances.
- Sec. 3. Energy Refund Program.
- Sec. 4. Consumer tax rebate.

3 **SEC. 2. TAX ON CARBON DIOXIDE CONTENT OF CERTAIN**  
 4 **SUBSTANCES.**

5 (a) IN GENERAL.—Chapter 38 of the Internal Rev-  
 6 enue Code of 1986 (relating to environmental taxes) is  
 7 amended by adding at the end thereof the following new  
 8 subchapter:

9 **“Subchapter E—Tax on Carbon Dioxide**  
 10 **Content of Certain Substances**

- “Sec. 4691. Imposition of tax.
- “Sec. 4692. Refunds or credits.
- “Sec. 4693. Border adjustments.
- “Sec. 4694. Definitions and special rules.

11 **“SEC. 4691. IMPOSITION OF TAX.**

12 “(a) IN GENERAL.—There is hereby imposed a tax  
 13 on any taxable carbon substance sold by the manufacturer,  
 14 producer, or importer thereof.

15 “(b) AMOUNT OF TAX.—

16 “(1) IN GENERAL.—The amount of tax imposed  
 17 by subsection (a) on any taxable carbon substance  
 18 shall be the applicable amount per ton of carbon di-  
 19 oxide content of such substance, as determined by  
 20 the Secretary in consultation with the Secretary of  
 21 Energy.

1           “(2) FRACTIONAL PART OF TON.—In the case  
2 of a fraction of a ton, the tax imposed by subsection  
3 (a) shall be the same fraction of the amount of such  
4 tax imposed on a whole ton.

5           “(3) APPLICABLE AMOUNT.—

6           “(A) IN GENERAL.—For purposes of para-  
7 graph (1), the term ‘applicable amount’ means  
8 \$59.

9           “(B) INFLATION ADJUSTMENT.—In the  
10 case of any taxable year beginning in a calendar  
11 year after 2022, the dollar amount in subpara-  
12 graph (A) shall be increased by an amount  
13 equal to—

14           “(i) such dollar amount, multiplied by

15           “(ii) the cost-of-living adjustment de-  
16 termined under section 1(f)(3) for the cal-  
17 endar year in which the taxable year be-  
18 gins, determined—

19           “(I) by substituting ‘calendar  
20 year 2021’ for ‘calendar year 2016’ in  
21 subparagraph (A)(ii) thereof, and

22           “(II) by substituting for the C-  
23 CPI-U referred to section  
24 1(f)(3)(A)(i) the amount that such C-  
25 CPI-U would have been if the annual

1 percentage increase in C–CPI–U with  
2 respect to each year after 2022 had  
3 been 6 percentage points greater.

4 “(c) SUBSTANCE TAXED ONLY ONCE.—No tax shall  
5 be imposed by subsection (a) with respect to a taxable car-  
6 bon substance if the person who would be liable for such  
7 tax establishes that a prior tax imposed by such section  
8 has been imposed with respect to such product.

9 “(d) EXEMPTION FOR EXPORTS.—

10 “(1) TAX-FREE SALES.—

11 “(A) IN GENERAL.—No tax shall be im-  
12 posed under subsection (a) on the sale by the  
13 manufacturer or producer of any taxable carbon  
14 substance for export or for resale by the pur-  
15 chaser to a second purchaser for export.

16 “(B) PROOF OF EXPORT REQUIRED.—  
17 Rules similar to the rules of section 4221(b)  
18 shall apply for purposes of subparagraph (A).

19 “(2) CREDIT OR REFUND WHERE TAX PAID.—

20 “(A) IN GENERAL.—Except as provided in  
21 subparagraph (B), if—

22 “(i) tax under subsection (a) was paid  
23 with respect to any taxable carbon sub-  
24 stance, and

1           “(ii)(I) such substance was exported  
2           by any person, or

3           “(II) such substance was used as a  
4           material in the manufacture or production  
5           of a taxable carbon substance which was  
6           exported by any person and which, at the  
7           time of export, was a taxable carbon sub-  
8           stance,

9           credit or refund (without interest) of such tax  
10          shall be allowed or made to the person who paid  
11          such tax.

12          “(B) CONDITION TO ALLOWANCE.—No  
13          credit or refund shall be allowed or made under  
14          subparagraph (A) unless the person who paid  
15          the tax establishes that he—

16                 “(i) has repaid or agreed to repay the  
17                 amount of the tax to the person who ex-  
18                 ported the taxable carbon substance, or

19                 “(ii) has obtained the written consent  
20                 of such exporter to the allowance of the  
21                 credit or the making of the refund.

22          “(C) REFUNDS DIRECTLY TO EX-  
23          PORTER.—The Secretary shall provide, in regu-  
24          lations, the circumstances under which a credit  
25          or refund (without interest) of the tax under

1 subsection (a) shall be allowed or made to the  
2 person who exported the taxable carbon sub-  
3 stance, where—

4 “(i) the person who paid the tax  
5 waives his claim to the amount of such  
6 credit or refund, and

7 “(ii) the person exporting the taxable  
8 carbon substance provides such informa-  
9 tion as the Secretary may require in such  
10 regulations.

11 **“SEC. 4692. REFUNDS OR CREDITS.**

12 “(a) SEQUESTERED CARBON.—Under regulations  
13 prescribed by the Secretary, if—

14 “(1) a person uses a taxable carbon substance  
15 as a feedstock so that the carbon associated with  
16 such substance will not be emitted, or

17 “(2) a person captures and sequesters the car-  
18 bon in a taxable carbon substance,

19 then an amount equal to the amount of tax in effect under  
20 section 4691(b) with respect to such substance for the cal-  
21 endar year in which such use begins shall be allowed as  
22 a credit or refund (without interest) to such person in the  
23 same manner as if it were an overpayment of tax imposed  
24 by section 4691.

1       “(b) PREVIOUSLY TAXED CARBON SUBSTANCES  
2 USED TO MAKE ANOTHER TAXABLE CARBON SUB-  
3 STANCE.—Under regulations prescribed by the Secretary,  
4 if—

5               “(1) a tax under section 4691 was paid with re-  
6 spect to any taxable carbon substance, and

7               “(2) such substance was used by any person in  
8 the manufacture or production of any other sub-  
9 stance which is a taxable carbon substance,

10 then an amount equal to the tax so paid shall be allowed  
11 as a credit or refund (without interest) to such person in  
12 the same manner as if it were an overpayment of tax im-  
13 posed by section 4691(a). In any case to which this para-  
14 graph applies, the amount of any such credit or refund  
15 shall not exceed the amount of tax imposed by section  
16 4691(a) on the other taxable fuel manufactured or pro-  
17 duced (or which would have been imposed by such sub-  
18 section on such other fuel but for section 4691(c)).

19 **“SEC. 4693. BORDER ADJUSTMENTS.**

20       “(a) IMPORTS.—The Secretary shall impose a carbon  
21 equivalency fee on imports of carbon-intensive goods that  
22 shall be equivalent to the cost that domestic producers of  
23 comparable carbon-intensive goods incur as a result of—

1           “(1) taxes paid by manufacturers, producers,  
2           and importers of taxable carbon substances under  
3           this section, and

4           “(2) carbon equivalency fees paid by importers  
5           of carbon intensive goods used in the production of  
6           the comparable carbon intensive goods in question.

7           “(b) EXPORTS.—Notwithstanding the limitations of  
8           section 4692, the Secretary shall allow as a credit or re-  
9           fund (without interest) to the exporter of a carbon-inten-  
10          sive good produced in the United States in the same man-  
11          ner as if it were an overpayment of tax imposed by section  
12          4691 an amount equivalent to the cost that domestic pro-  
13          ducers of such carbon intensive goods incur as a result  
14          of—

15           “(1) taxes paid by manufacturers, producers,  
16           and importers of taxable carbon substances under  
17           this section, and

18           “(2) carbon equivalency fees paid by importers  
19           of carbon intensive goods used in the production of  
20           the comparable carbon intensive goods in question.

21           “(c) EXPIRATION.—This section shall cease to have  
22          effect at such time as and to the extent that—

23           “(1)(A) an international agreement requiring  
24          countries that emit greenhouse gases and produce



1 carbon intensive goods for international markets to  
2 adopt equivalent measures comes into effect, or

3 “(B) the country of export has implemented  
4 equivalent measures, and

5 “(2) the actions provided for by subsections (a)  
6 and (b) are no longer appropriate.

7 **“SEC. 4694. DEFINITIONS AND SPECIAL RULES.**

8 “(a) DEFINITIONS.—For purposes of this sub-  
9 chapter—

10 “(1) TAXABLE CARBON SUBSTANCE.—The term  
11 ‘taxable carbon substance’ means—

12 “(A) coal (including lignite and peat),

13 “(B) petroleum and any petroleum product  
14 (as defined in section 4612(a)(3)), and

15 “(C) natural gas,

16 which is extracted, manufactured, or produced in the  
17 United States or entered into the United States for  
18 consumption, use, or warehousing.

19 “(2) UNITED STATES.—The term ‘United  
20 States’ has the meaning given such term by section  
21 4612(a)(4).

22 “(3) IMPORTER.—The term ‘importer’ means  
23 the person entering the taxable carbon substance for  
24 consumption, use, or warehousing.

1           “(4) TON.—The term ‘ton’ means metric tons.  
2           In the case of any taxable carbon substance which  
3           is a gas, the term ‘ton’ means the amount of such  
4           gas in cubic feet which is the equivalent of a metric  
5           ton on a molecular weight basis.

6           “(5) CARBON-INTENSIVE GOOD.—The term  
7           ‘carbon-intensive good’ means a good that (as identi-  
8           fied by the Secretary by rule)—

9                   “(A) is a primary product, or

10                   “(B) is a manufactured item in which one  
11                   or more primary products are inputs and the  
12                   cost of production of which in the United States  
13                   is significantly increased by this subchapter.

14           “(6) PRIMARY PRODUCT.—The term ‘primary  
15           product’ means—

16                   “(A) iron, steel, steel mill products (includ-  
17                   ing pipe and tube), aluminum, cement, glass  
18                   (including flat, container, and specialty glass  
19                   and fiberglass), pulp, paper, chemicals, or in-  
20                   dustrial ceramics, and

21                   “(B) any other manufactured product that  
22                   the Secretary determines—

23                           “(i) is sold for purposes of further  
24                           manufacture, and

1           “(ii) generates, in the course of the  
2           manufacture of the product, direct and in-  
3           direct carbon-dioxide emissions that are  
4           comparable (on an emissions-per-dollar of  
5           output basis) to emissions generated in the  
6           manufacture or production of primary  
7           products identified in subparagraph (A).

8           “(7) EQUIVALENT MEASURE.—The term ‘equiv-  
9           alent measure’ means a tax or other regulatory re-  
10          quirement that imposes a cost on manufacturers of  
11          carbon intensive goods located outside the United  
12          States approximately equal to the cost imposed by  
13          section 4691 on manufacturers of comparable car-  
14          bon intensive goods located in the United States.

15          “(b) USE TREATED AS SALE.—If any person manu-  
16          factures, produces, or imports any taxable carbon sub-  
17          stance and uses such substance, then such person shall  
18          be liable for tax under section 4691 in the same manner  
19          as if such substance were sold by such person.

20          “(c) SPECIAL RULES FOR INVENTORY EX-  
21          CHANGES.—

22                 “(1) IN GENERAL.—Except as provided in this  
23          paragraph, in any case in which a manufacturer,  
24          producer, or importer of a taxable carbon substance

1 exchanges such substance as part of an inventory ex-  
2 change with another person—

3 “(A) such exchange shall not be treated as  
4 a sale, and

5 “(B) such other person shall, for purposes  
6 of section 4691, be treated as the manufac-  
7 turer, producer, or importer of such substance.

8 “(2) REGISTRATION REQUIREMENT.—Para-  
9 graph (1) shall not apply to any inventory exchange  
10 unless—

11 “(A) both parties are registered with the  
12 Secretary as manufacturers, producers, or im-  
13 porters of taxable carbon substances, and

14 “(B) the person receiving the taxable car-  
15 bon substance has, at such time as the Sec-  
16 retary may prescribe, notified the manufac-  
17 turer, producer, or importer of such person’s  
18 registration number and the internal revenue  
19 district in which such person is registered.

20 “(3) INVENTORY EXCHANGE.—For purposes of  
21 this subsection, the term ‘inventory exchange’ means  
22 any exchange in which 2 persons exchange property  
23 which is, in the hands of each person, property de-  
24 scribed in section 1221(a)(1).

1       “(d) REGULATIONS.—The Secretary shall prescribe  
2 such regulations as may be necessary to carry out the pur-  
3 poses of this subchapter.”.

4       (b) ESTABLISHMENT OF BUILD AMERICA TRUST  
5 FUND.—Subchapter A of chapter 98 of such Code (relat-  
6 ing to trust fund code) is amended by adding at the end  
7 the following:

8       **“SEC. 9512. BUILD AMERICA TRUST FUND.**

9       “(a) CREATION OF TRUST FUND.—There is estab-  
10 lished in the Treasury of the United States a trust fund  
11 to be known as the ‘Build America Trust Fund’ (referred  
12 to in this section as the ‘Trust Fund’), consisting of such  
13 amounts as may be appropriated or credited to the Trust  
14 Fund as provided in this section or section 9602(b).

15       “(b) TRANSFERS TO TRUST FUND.—There is hereby  
16 appropriated to the Trust Fund an amount equivalent to  
17 the increase in revenues received in the Treasury as the  
18 result of the tax imposed under section 4691.

19       “(c) DISTRIBUTION OF AMOUNTS IN TRUST FUND.—  
20 Amounts in the Trust Fund equivalent to the taxes re-  
21 ceived in the Treasury under section 4691 for a calendar  
22 year shall be available without further appropriation, as  
23 follows:

1           “(1) First, the following amounts for each of  
2 fiscal years 2022 through 2031, to be allocated as  
3 follows:

4           “(A) HIGHWAYS AND TRANSIT.—

5           “(i) the sum of \$61,000,000,000 plus  
6 the highway and transit shortfall amount,  
7 which shall be transferred to the Highway  
8 Trust Fund with 80 percent allocated to  
9 the Highway Account (as defined in sec-  
10 tion 9503(e)(5)(B)) and 20 percent allo-  
11 cated to the Mass Transit Account.

12           “(ii) \$6,400,000,000 shall be available  
13 to the Secretary of Transportation for pro-  
14 viding assistance under the National Infra-  
15 structure Investment program, as de-  
16 scribed under the heading ‘Department of  
17 Transportation—Office of the Secretary—  
18 National Infrastructure Investments’ in  
19 title I of division L of Public Law 114–113  
20 (129 Stat. 2835).

21           “(iii) \$20,000,000,000 shall be avail-  
22 able to the Secretary of Transportation to  
23 establish a Reuniting Neighborhoods Grant  
24 Program which shall provide grants to  
25 States and municipalities to identify and

1 remove existing infrastructure that divide  
2 population centers.

3 “(B) AVIATION.—\$4,000,000,000 shall be  
4 available to be transferred to the Airport and  
5 Airway Trust Fund, of which—

6 “(i) \$2,160,000,000 shall be available  
7 to the Secretary of Transportation for  
8 making grants for airport planning and  
9 airport development under section 47104  
10 of title 49, United States Code, and

11 “(ii) \$1,840,000,000 shall be available  
12 to the Administrator of the Federal Avia-  
13 tion Administration for acquiring, estab-  
14 lishing, and improving air navigation facili-  
15 ties under section 44502(a)(1)(A) of title  
16 49, United States Code.

17 “(C) PASSENGER RAIL.—

18 “(i) \$2,600,000,000 shall be available  
19 to the Secretary of Transportation for de-  
20 posit in the Northeast Corridor account de-  
21 scribed in section 24317 of title 49, United  
22 States Code, for the uses described in sub-  
23 section (d)(1) (B), (C), (E), and (F) of  
24 such section.

1           “(ii) \$2,000,000,000 shall be available  
2           to the Secretary of Transportation for  
3           making grants for rail infrastructure and  
4           safety improvements under section 24407  
5           of title 49, United States Code.

6           “(iii) \$700,000,000 shall be available  
7           to the Secretary of Transportation for  
8           making grants for state of good repair  
9           under section 24911 of title 49, United  
10          States Code.

11          “(iv) \$1,300,000,000 shall be avail-  
12          able to the Secretary of Transportation for  
13          deposit in the National Network account  
14          described in section 24317 of title 49,  
15          United States Code, for the uses described  
16          in subsection (d)(2)(B).

17          “(D) HARBORS, WATERWAYS, FLOOD PRO-  
18          TECTION, DAMS.—

19          “(i) \$4,000,000,000 shall be available  
20          to the Secretary of the Army for expenses  
21          necessary for the construction of river and  
22          harbor, flood and storm damage reduction,  
23          shore protection, aquatic ecosystem res-  
24          toration, and related projects authorized by  
25          law or for conducting detailed studies, and



1 plans and specifications, of such projects  
2 (including those involving participation by  
3 States, local governments, or private  
4 groups) authorized or made eligible for se-  
5 lection by law (but such detailed studies,  
6 and plans and specifications, shall not con-  
7 stitute a commitment of the Federal Gov-  
8 ernment to construction) to remain avail-  
9 able until expended.

10 “(ii) \$4,000,000,000 shall be available  
11 to the Secretary of the Army for expenses  
12 necessary for the operation, maintenance,  
13 and care of existing river and harbor, flood  
14 and storm damage reduction, aquatic eco-  
15 system restoration, and related projects  
16 authorized by law; providing security for  
17 infrastructure owned or operated by the  
18 Corps, including administrative buildings  
19 and laboratories; maintaining harbor chan-  
20 nels provided by a State, municipality, or  
21 other public agency that serve essential  
22 navigation needs of general commerce,  
23 where authorized by law; surveying and  
24 charting northern and northwestern lakes  
25 and connecting waters; clearing and

1 straightening channels; and removing ob-  
2 structions to navigation, to remain avail-  
3 able until expended.

4 “(E) CLEAN WATER.—

5 “(i) \$3,000,000,000 shall be available  
6 to the Administrator of the Environmental  
7 Protection Agency for making capitaliza-  
8 tion grants for the Clean Water State Re-  
9 volving Funds under title VI of the Fed-  
10 eral Water Pollution Control Act (33  
11 U.S.C. 1381 et seq.).

12 “(ii) \$3,000,000,000 shall be available  
13 to the Administrator of the Environmental  
14 Protection Agency for making capitaliza-  
15 tion grants for the Drinking Water State  
16 Revolving Funds under section 1452 of the  
17 Safe Drinking Water Act (42 U.S.C. 300j-  
18 12).

19 “(iii) \$1,000,000,000 shall be avail-  
20 able to the Secretary of the Army and the  
21 Administrator of the Environmental Pro-  
22 tection Agency for providing assistance  
23 under section 5023 of the Water Infra-  
24 structure Finance and Innovation Act of  
25 2014 (33 U.S.C. 3902).

1           “(F) USDA WATER AND WASTE DISPOSAL  
2 PROGRAMS.—

3           “(i) \$150,000,000 shall be available  
4 to the Secretary of Agriculture for direct  
5 loans for water or waste disposal facilities  
6 under section 306(a)(1) of the Consoli-  
7 dated Farm and Rural Development Act.

8           “(ii) \$700,000 shall be available to  
9 the Secretary of Agriculture for guaran-  
10 teed loans for water or waste disposal fa-  
11 cilities under section 306(a)(24) of the  
12 Consolidated Farm and Rural Develop-  
13 ment Act.

14           “(iii) \$1,200,000,000 shall be avail-  
15 able to the Secretary of Agriculture to  
16 carry out section 306(a)(2) of the Consoli-  
17 dated Farm and Rural Development Act.

18           “(G) BROADBAND DEPLOYMENT.—  
19 \$4,000,000,000 shall be available to the Assist-  
20 ant Secretary of Commerce for Communications  
21 and Information to carry out a program to ex-  
22 pand access to broadband to communities  
23 throughout the United States, with an emphasis  
24 on communities unserved by broadband.

1           “(H) EDUCATION INFRASTRUCTURE DE-  
2 VELOPMENT.—\$3,000,000,000 shall be avail-  
3 able to the Assistant Secretary for Elementary  
4 and Secondary Education to carry out a pro-  
5 gram to support elementary and secondary edu-  
6 cational infrastructure throughout the United  
7 States with an emphasis on communities in  
8 most need and communities impacted by cli-  
9 mate change.

10           “(I) HEALTHCARE.—

11           “(i) RESEARCH.—\$750,000,000 shall  
12 be available to the National Institutes of  
13 Health for research related to the health  
14 consequences of climate change.

15           “(ii)                   INFRASTRUCTURE.—

16 \$750,000,000 shall be available to the Sec-  
17 retary of Health and Human Services to  
18 carry out activities to support the resil-  
19 iency of the nation’s healthcare infrastruc-  
20 ture against the impacts of climate change.

21           “(J) HOUSING.—\$2,000,000,000 shall be  
22 available to the Public Housing Capital Fund.

23           “(K) DEPARTMENT OF ENERGY RESEARCH  
24 AND DEVELOPMENT.—

1                   “(i) \$1,700,000,000 shall be available  
2                   for the EERE Renewable Power and Sus-  
3                   tainable Transportation Offices.

4                   “(ii) \$1,500,000,000 shall be available  
5                   for EERE Energy Efficiency.

6                   “(iii) \$700,000,000 shall be available  
7                   to Fossil Energy Research and Develop-  
8                   ment Coal CCS and Power Systems only  
9                   for activities that decrease the amount of  
10                  carbon pollutants released into the atmos-  
11                  phere.

12                  “(iv) \$500,000,000 for the ARPA-E  
13                  office.

14                  “(L)        AGRICULTURE        RESEARCH.—  
15                  \$1,500,000,000 shall be available to the De-  
16                  partment of Agriculture for climate change re-  
17                  search and mitigation, and related activities.

18                  “(2) Second, \$7,000,000,000 for each fiscal  
19                  year 2022 through 2031 shall be available for assist-  
20                  ance to workers and communities reliant on indus-  
21                  tries that primarily produce taxable carbon sub-  
22                  stances or carbon-intensive goods, individuals and  
23                  communities disproportionately impacted by climate  
24                  change and greenhouse gas pollutants as well as  
25                  groups underrepresented in the energy sector, in-

1 including religious and ethnic minorities, women, vet-  
2 erans, individuals with disabilities and  
3 socioeconomically disadvantaged individuals, as de-  
4 termined by the Secretary in consultation with the  
5 Secretary of Labor, including for—

6 “(A) workforce development (with a special  
7 focus on energy-related industries, including  
8 manufacturing, engineering, construction, and  
9 retrofitting jobs in energy-related industries),  
10 pension benefits, and health benefits,

11 “(B) abandoned mine reclamation, and

12 “(C) other assistance the Secretary deter-  
13 mines appropriate.

14 “(3) Third, for calendar year 2022 and each  
15 calendar year thereafter, 12.5 percent of the amount  
16 in the Trust Fund equivalent to the taxes received  
17 in the Treasury under section 4691 shall be avail-  
18 able for the Energy Refund Program.

19 “(4) Fourth, the amount remaining after the  
20 application of paragraphs (1), (2), and (3) shall be  
21 available for paying the consumer tax rebate.

22 “(d) DEFINITIONS.—For purposes of this section—

23 “(1) The term ‘highway and transit shortfall  
24 amount’ means the amount determined by the Sec-  
25 retary to be equal to the excess of—

1           “(A) the sum of the obligations of the  
2           United States specified in section 9503(e)(1)  
3           plus the amounts to be expended under section  
4           9503(e)(3), over

5           “(B) the amounts available in the Highway  
6           Trust Fund to meet those obligations and ex-  
7           penditures (determined without regard to this  
8           paragraph or section 9503(f)(5)).

9           “(2) The terms ‘taxable carbon substance’ and  
10          ‘carbon-intensive goods’ have the meanings given  
11          such terms by section 4694.

12          “(e) QUALIFICATIONS-BASED SELECTION FOR AR-  
13          CHITECTURAL AND ENGINEERING CONTRACTS.—

14                 “(1) IN GENERAL.—Subject to paragraph (2),  
15                 as a condition on the receipt of funds pursuant to  
16                 this section of an amount greater than \$1,000,000,  
17                 a non-Federal sponsor that receives the funds shall  
18                 require that each contract and subcontract for pro-  
19                 gram management, construction management, plan-  
20                 ning studies, feasibility studies, architectural serv-  
21                 ices, preliminary engineering, design, engineering,  
22                 surveying, mapping, and related services entered  
23                 into using any of such funds be awarded in the same  
24                 manner as a contract for architectural and engineer-  
25                 ing services is awarded under—

1           “(A) chapter 11 of title 40, United States  
2           Code, or

3           “(B) an equivalent qualifications-based re-  
4           quirement prescribed by the relevant State.

5           “(2) NO PROPRIETARY INTEREST.—A contract  
6           awarded in accordance with paragraph (1) shall not  
7           be considered to confer a proprietary interest upon  
8           the United States.

9           “(f) CONSIDERATIONS IN USE OF FUNDS.—Funds  
10          made available under this section shall be used after giving  
11          due consideration to the health, climate, land usage (in-  
12          cluding use of eminent domain and land which is signifi-  
13          cant to native communities), and economic impacts of such  
14          use and to any disproportionately harmful impacts on  
15          former carbon intensive communities, indigenous peoples,  
16          communities of color, migrant communities,  
17          deindustrialized communities, depopulated rural commu-  
18          nities, the poor, low-income workers, women, the elderly,  
19          the unhoused, people with disabilities, and youth.

20          “(g) ADMINISTRATIVE PROVISIONS.—Amounts dis-  
21          tributed from the Trust Fund for a program or activity  
22          under subsection (c) shall—

23                 “(1) be in addition to other amounts appro-  
24                 priated for the program or activity, and

25                 “(2) remain available until expended.”.



1 (c) CLERICAL AMENDMENTS.—

2 (1) The table of subchapters for chapter 38 of  
3 such Code is amended by adding at the end thereof  
4 the following new item:

“SUBCHAPTER E. TAX ON CARBON DIOXIDE CONTENT OF CERTAIN  
SUBSTANCES”.

5 (2) The table of sections for subchapter A of  
6 chapter 98 of such Code is amended by adding at  
7 the end the following:

“Sec. 9512. Build America Trust Fund.”.

8 (d) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 2021.

11 **SEC. 3. ENERGY REFUND PROGRAM.**

12 (a) IN GENERAL.—The Secretary of the Treasury, in  
13 consultation with the Secretary of Health and Human  
14 Services, the Commissioner of Social Security, and the  
15 Secretary of Agriculture, shall formulate and administer  
16 the program provided for in this section, which shall be  
17 known as the “Energy Refund Program”, and under  
18 which eligible households are provided an energy refund.

19 (b) ELIGIBILITY OF HOUSEHOLDS TO RECEIVE EN-  
20 ERGY REFUND.—Each eligible household shall be entitled  
21 to receive monthly cash payments under this section in  
22 an amount equal to the monthly energy refund amount  
23 determined under subsection (d).

1 (c) ELIGIBILITY.—

2 (1) ELIGIBLE HOUSEHOLDS.—A household  
3 shall be considered to be an eligible household for  
4 purposes of this section if—

5 (A) the aggregate gross income of all tax-  
6 payers in the household does not exceed 150  
7 percent of the poverty line;

8 (B) the State agency for the State in  
9 which the household is located determines that  
10 the household is participating in—

11 (i) the supplemental nutrition assist-  
12 ance program;

13 (ii) the Food Distribution Program on  
14 Indian Reservations authorized by section  
15 4(b) of the Food and Nutrition Act of  
16 2008 (7 U.S.C. 2013(b)); or

17 (iii) the program for nutrition assist-  
18 ance in Puerto Rico or American Samoa  
19 under section 19 of such Act (7 U.S.C.  
20 2028);

21 (C) the household consists of a single indi-  
22 vidual or a married couple, and—

23 (i) receives the subsidy described in  
24 section 1860D–14 of the Social Security  
25 Act (42 U.S.C. 1395w–114); or

1           (ii)(I) participates in the program  
2           under title XVIII of the Social Security  
3           Act; and

4           (II) meets the income requirements  
5           described in section 1860D–14(a)(1) or  
6           (a)(2) of the Social Security Act (42  
7           U.S.C. 1395w–114(a)(1) or (a)(2)); or

8           (D) the household consists of a single indi-  
9           vidual or a married couple, and receives benefits  
10          under the Supplemental Security Income Pro-  
11          gram under title XVI of the Social Security Act  
12          (42 U.S.C. 1381–1383f).

13          (2) INELIGIBLE INDIVIDUALS.—The Secretary  
14          of the Treasury may only provide energy refunds in  
15          accordance with this section to United States citi-  
16          zens, United States nationals, and individuals law-  
17          fully residing in the United States. The Secretary  
18          shall establish procedures to ensure that other indi-  
19          viduals do not receive such refunds and are not  
20          taken into account in determining the amount of  
21          such refunds.

22          (3) NATIONAL STANDARDS.—The Secretary of  
23          the Treasury, in consultation with the Secretary of  
24          Agriculture, shall establish uniform national stand-  
25          ards of eligibility ensuring that States may co-ad-

1 minister the Energy Refund Program with the sup-  
2 plemental nutrition assistance program in accord-  
3 ance with the provisions of this section. No State  
4 agency shall impose any other standard or require-  
5 ment as a condition of eligibility or refund receipt  
6 under the program. Assistance in the Energy Re-  
7 fund Program shall be furnished promptly to all eli-  
8 gible households who make application for such par-  
9 ticipation or are already enrolled in any program re-  
10 ferred to in paragraph (1).

11 (d) MONTHLY ENERGY REFUND AMOUNT.—

12 (1) ESTIMATED ANNUAL REFUND.—Not later  
13 than August 31 of each relevant fiscal year, the Sec-  
14 retary of the Treasury, in consultation with the En-  
15 ergy Information Administration, shall estimate,  
16 pursuant to a method that is appropriate for such  
17 purposes, the annual total loss in purchasing power  
18 that will result from the America Wins Act in the  
19 next fiscal year for households of each size with  
20 gross income equal to 150 percent of the poverty  
21 line, based on the tax imposed under section 4691  
22 of the Internal Revenue Code of 1986, excluding the  
23 amount of the increase in households' energy con-  
24 sumption that is financed by higher cost of living ad-

1 justments to Federal benefits that result from in-  
2 creased carbon costs by reason of such tax.

3 (2) MONTHLY ENERGY REFUND.—Subject to  
4 paragraph (3) and subsection (c)(2), the amount of  
5 the monthly energy refund for an eligible household  
6 under this section shall be—

7 (A) if the household has 1, 2, 3, or 4 mem-  
8 bers,  $\frac{1}{12}$  of the amount estimated under para-  
9 graph (1) for such fiscal year for a household  
10 of the same size, rounded to the nearest whole  
11 dollar amount; or

12 (B) if the household has 5 or more mem-  
13 bers,  $\frac{1}{12}$  of the arithmetic mean value of the  
14 amounts estimated under paragraph (1) for  
15 such fiscal year for households with 5 or more  
16 members, rounded to the nearest whole dollar  
17 amount.

18 (3) ENSURING DEFICIT NEUTRALITY.—For any  
19 fiscal year after calendar year 2021 in which the  
20 amounts that are available under section 9512(c) of  
21 the Internal Revenue Code of 1986 are not sufficient  
22 for purposes of funding the monthly energy refund  
23 described in paragraph (2), the Secretary of the  
24 Treasury shall direct State agencies to reduce, on a

1 pro rata basis, the amount of such refunds that are  
2 provided to eligible households.

3 (e) DELIVERY MECHANISM.—

4 (1) MONTHLY INSTALLMENTS.—Subject to  
5 standards and an implementation schedule set by  
6 the Secretary of the Treasury, the energy refund  
7 shall be provided in monthly installments via—

8 (A) direct deposit into the eligible house-  
9 hold’s designated bank account;

10 (B) the State’s electronic benefit transfer  
11 system; or

12 (C) another Federal or State mechanism,  
13 if such a mechanism is approved by the Sec-  
14 retary of the Treasury.

15 (2) STANDARDS.—The standards described  
16 under paragraph (1) shall—

17 (A) protect the privacy of energy refund  
18 applicants and recipients;

19 (B) provide energy refund recipients with  
20 choices, as appropriate, for delivery and receipt  
21 of refunds;

22 (C) ensure ease of use and access to re-  
23 funds, including a prohibition on any fees  
24 charged for withdrawals or other related serv-  
25 ices;

1 (D) protect, in a cost-effective manner,  
2 against improper access to energy refunds;

3 (E) ensure interoperability of the Energy  
4 Refund Program between States and permit  
5 monitoring and investigations by authorized law  
6 enforcement agencies; and

7 (F) include such standards, as determined  
8 appropriate by the Secretary of the Treasury,  
9 to protect applicant and recipient households  
10 from fraud and abuse and promote effective  
11 and efficient administration of Energy Refund  
12 Program.

13 (f) ADMINISTRATION.—

14 (1) IN GENERAL.—The State agency of each  
15 participating State shall assume responsibility for  
16 the certification of applicant households and for the  
17 issuance of refunds and the control and account-  
18 ability thereof.

19 (2) ADMINISTRATIVE COSTS.—Subject to such  
20 standards as determined appropriate by the Sec-  
21 retary of the Treasury, the Secretary shall reimburse  
22 each State agency for 100 percent of administrative  
23 costs.

24 (3) PROCEDURES.—Under standards estab-  
25 lished by the Secretary of the Treasury, the State

1 agency shall establish procedures governing the ad-  
2 ministration of the Energy Refund Program that the  
3 State agency determines best serve households in the  
4 State, including households with special needs, such  
5 as households with elderly or disabled members,  
6 households in rural areas, homeless individuals, and  
7 households residing on reservations (as defined in  
8 section 4 of the Indian Child Welfare Act of 1978  
9 (25 U.S.C. 1903) and section 3 of the Indian Fi-  
10 nancing Act of 1974 (25 U.S.C. 1452)). In carrying  
11 out this paragraph, a State agency shall—

12 (A) provide timely, accurate, and fair serv-  
13 ice to applicants for, and participants in, the  
14 Energy Refund Program;

15 (B) permit an applicant household to apply  
16 to participate in the program at the time that  
17 the household first contacts the State agency  
18 and consider an application that contains the  
19 name, address, and signature of the applicant  
20 to be sufficient to constitute an application for  
21 participation;

22 (C) screen any applicant household for the  
23 supplemental nutrition assistance program, the  
24 State's medical assistance program under sec-  
25 tion XIX of the Social Security Act, the Chil-



1           dren’s Health Insurance Program under section  
2           XXI of such Act, and a State program that  
3           provides basic assistance under a State pro-  
4           gram funded under title IV of such Act or with  
5           qualified State expenditures as defined in sec-  
6           tion 409(a)(7) of such Act for eligibility for the  
7           Energy Refund Program and, if eligible, enroll  
8           such applicant household in the Energy Refund  
9           Program;

10           (D) complete certification of and provide a  
11           refund to any eligible household not later than  
12           30 days following its filing of an application;

13           (E) use appropriate bilingual personnel  
14           and materials in the administration of the pro-  
15           gram in those portions of the State in which a  
16           substantial number of members of low income  
17           households speak a language other than  
18           English; and

19           (F) utilize State agency personnel who are  
20           employed in accordance with the current stand-  
21           ards for a merit system of personnel adminis-  
22           tration or any standards later prescribed by the  
23           Office of Personnel Management pursuant to  
24           section 208 of the Intergovernmental Personnel  
25           Act of 1970 (42 U.S.C. 4728) modifying or su-

1           perseding such standards relating to the estab-  
2           lishment and maintenance of personnel stand-  
3           ards on a merit basis to make all tentative and  
4           final determinations of eligibility and ineligi-  
5           bility.

6           (4) STREAMLINED ELIGIBILITY FOR CERTAIN  
7           BENEFICIARIES OF FEDERAL PROGRAMS.—

8                   (A) IN GENERAL.—The Secretary of the  
9           Treasury, the Commissioner of Social Security,  
10          the Railroad Retirement Board, or the Sec-  
11          retary of Veterans Affairs, as appropriate, shall  
12          develop procedures to directly provide energy  
13          refunds to individuals that are beneficiaries  
14          under the benefit programs administered by  
15          such entities and are eligible to receive such re-  
16          funds under the Energy Refund Program, if the  
17          Secretary of the Treasury determines, in con-  
18          sultation with the Commissioner of Social Secu-  
19          rity, the Railroad Retirement Board, and the  
20          Secretary of Veterans Affairs, that—

21                   (i) one or more of such entities are  
22                   able to determine the gross income of such  
23                   beneficiaries for purposes of determining  
24                   eligibility for the energy refund;

1 (ii) such entities are able to coordi-  
2 nate to ensure that such beneficiaries do  
3 not receive multiple energy refunds; and

4 (iii) Federal provision of energy re-  
5 funds would be more efficient and result in  
6 receipt of energy refunds by a greater  
7 number of eligible beneficiaries than deliv-  
8 ery of such refunds by the States.

9 (B) RECEIPT OF REFUNDS.—Any low-in-  
10 come beneficiary who receives an energy refund  
11 pursuant to the procedures developed under this  
12 paragraph shall not be eligible for an energy re-  
13 fund otherwise provided by a State agency  
14 under this section.

15 (5) REGULATIONS.—

16 (A) IN GENERAL.—Except as provided in  
17 subparagraph (B), the Secretary of the Treas-  
18 ury shall issue such regulations consistent with  
19 this section as the Secretary deems necessary or  
20 appropriate for the effective and efficient ad-  
21 ministration of the Energy Refund Program,  
22 and shall promulgate all such regulations in ac-  
23 cordance with the procedures set forth in sec-  
24 tion 553 of title 5, United States Code.

1           (B) CERTAIN PROCEDURES.—Without re-  
2           gard to section 553 of title 5 of such Code, the  
3           Secretary of the Treasury may by rule promul-  
4           gate as final, to be effective until not later than  
5           2 years after the date of the enactment of the  
6           America Wins Act, any procedures that are  
7           substantially the same as the procedures gov-  
8           erning the supplemental nutrition assistance  
9           program in section 273.2, 273.12, or 273.15 of  
10          title 7, Code of Federal Regulations.

11          (C) Notwithstanding paragraphs (2) and  
12          (3) of subsection (i), the Secretary of the  
13          Treasury shall promulgate regulations requiring  
14          streamlined eligibility determinations for some  
15          or all households which include individuals re-  
16          ceiving medical assistance under a State plan  
17          approved under title XIX or XXI of the Social  
18          Security Act or individuals receiving premium  
19          credits for the purchase of qualified health in-  
20          surance coverage pursuant to section 36B of  
21          the Internal Revenue Code of 1986. The regula-  
22          tions shall institute procedures whereby the  
23          gross income and family size information used  
24          for determining eligibility under such provisions

1           serve as the basis for determining eligibility for  
2           the Energy Refund Program.

3                   (D) EXCEPTION FOR QUARTERLY PROVI-  
4                   SION OF BENEFITS.—Notwithstanding any  
5                   other provision of this section, the Secretary of  
6                   the Treasury may authorize States to provide  
7                   benefits under this section on a quarterly basis  
8                   if the Secretary determines that the amount of  
9                   the benefits that would be provided on a month-  
10                  ly basis to households is insufficient to be effi-  
11                  ciently paid on a monthly basis in light of the  
12                  administrative expenses of the Energy Refund  
13                  Program.

14                  (g) TREATMENT.—The value of the refund provided  
15                  under this section shall not be considered income or re-  
16                  sources for any purpose under any Federal, State, or local  
17                  laws, including, but not limited to, laws relating to an in-  
18                  come tax, or public assistance programs (including, but  
19                  not limited to, health care, cash aid, child care, nutrition  
20                  programs, and housing assistance) and no participating  
21                  State or political subdivision thereof shall decrease any as-  
22                  sistance otherwise provided an individual or individuals be-  
23                  cause of the receipt of a refund under this section.

24                  (h) PROGRAM INTEGRITY.—For purposes of ensuring  
25                  program integrity and complying with the requirements of

1 the Improper Payment Information Act of 2002, the Sec-  
2 retary of the Treasury shall, to the maximum extent pos-  
3 sible, rely on and coordinate with the quality control sam-  
4 ple and review procedures of paragraphs (2), (3), (4), and  
5 (5) of section 16(c) of the Food and Nutrition Act of 2008  
6 (7 U.S.C. 2025(c)).

7 (i) DEFINITIONS AND SPECIAL RULES.—

8 (1) ELECTRONIC BENEFIT TRANSFER SYS-  
9 TEM.—The term “electronic benefit transfer system”  
10 means a system by which household benefits or re-  
11 funds defined under subsection (e) are issued from  
12 and stored in a central databank via electronic ben-  
13 efit transfer cards.

14 (2) GROSS INCOME.—The term “gross income”  
15 means the gross income of a household that is deter-  
16 mined in accordance with standards and procedures  
17 established under section 5 of the Food and Nutri-  
18 tion Act of 2008 (7 U.S.C. 2014) and its imple-  
19 menting regulations.

20 (3) HOUSEHOLD.—

21 (A) RULES FOR EQUITABLE ADMINISTRA-  
22 TION OF REFUND IN CERTAIN CASES.—The  
23 Secretary of the Treasury shall establish rules  
24 for providing the energy refund in an equitable  
25 and administratively simple manner to house-

1 holds where the group of individuals who live  
2 together includes members not all of whom are  
3 described in a single subparagraph of sub-  
4 section (c)(1), or includes additional members  
5 not described in any such subparagraph.

6 (B) CERTAIN GROUPS.—The Secretary of  
7 the Treasury shall establish rules regarding the  
8 eligibility and delivery of the energy refund to  
9 groups of individuals described in section 3(m)  
10 (4) or (5) of the Food and Nutrition Act of  
11 2008 (7 U.S.C. 2012(n) (4) or (5)).

12 (4) POVERTY LINE.—The term “poverty line”  
13 has the meaning given the term in section 673(2) of  
14 the Community Services Block Grant Act (42 U.S.C.  
15 9902(2)), including any revision required by that  
16 section.

17 (5) STATE.—The term “State” means the 50  
18 States, the District of Columbia, the Commonwealth  
19 of Puerto Rico, American Samoa, the United States  
20 Virgin Islands, Guam, and the Commonwealth of the  
21 Northern Mariana Islands.

22 (6) STATE AGENCY.—The term “State agency”  
23 means an agency of State government, including the  
24 local offices thereof, that has responsibility for ad-  
25 ministration of the one or more federally aided pub-

1       lic assistance programs within the State, and in  
2       those States where such assistance programs are op-  
3       erated on a decentralized basis, the term shall in-  
4       clude the counterpart local agencies administering  
5       such programs.

6               (7) SUPPLEMENTAL NUTRITION ASSISTANCE  
7       PROGRAM.—The term “supplemental nutrition as-  
8       sistance program” means the supplemental nutrition  
9       assistance program as defined in section 3 of the  
10      Food and Nutrition Act of 2008 (7 U.S.C. 2012).

11              (8) OTHER TERMS.—Other terms not defined in  
12      this section shall have the same meaning as such  
13      terms have in the Supplemental Nutrition Assistance  
14      Program unless the Secretary of the Treasury finds  
15      for good cause that application of a particular defi-  
16      nition would be detrimental to the purposes of the  
17      Energy Refund Program.

18   **SEC. 4. CONSUMER TAX REBATE.**

19              (a) IN GENERAL.—Subpart C of part IV of sub-  
20      chapter A of chapter 1 of the Internal Revenue Code of  
21      1986 is amended by inserting after section 36B the fol-  
22      lowing new section:

23   **“SEC. 36C. WORKING FAMILIES RELIEF.**

24              “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
25      gible taxpayer, there shall be allowed as a credit against



1 the tax imposed by this subtitle for the taxable year an  
2 amount equal to the working families relief amount.

3 “(b) LIMITATION BASED ON HOUSEHOLD INCOME.—

4 “(1) IN GENERAL.—The amount allowable as a  
5 credit under subsection (a) (determined without re-  
6 gard to this subsection) for the taxable year shall be  
7 reduced (but not below zero) by 0.05 percent for  
8 every \$10 by which the taxpayer’s household income  
9 for the taxable year exceeds the credit cap amount  
10 for the calendar year in which such taxable year be-  
11 gins.

12 “(2) CREDIT CAP AMOUNT.—The credit cap  
13 amount for any calendar year is the amount which is  
14 equal to 350 percent of the poverty line (within the  
15 meaning of section 2110(c)(5) of the Social Security  
16 Act) for the size of the family involved for such cal-  
17 endar year.

18 “(3) ROUNDING.—Solely for purposes of para-  
19 graph (1), if the eligible taxpayer’s adjusted gross  
20 income or the credit cap amount is not a multiple  
21 of \$10, such amount shall be rounded to the next  
22 highest multiple of \$10.

23 “(c) COORDINATION WITH ENERGY REFUND RE-  
24 CEIVED THROUGH STATE HUMAN SERVICE AGENCIES.—

1           “(1) IN GENERAL.—In any taxable year in  
2           which a taxpayer or the taxpayer’s spouse receives  
3           an energy refund under section 3 of the America  
4           Wins Act, the amount described in subsection (a)  
5           shall be reduced by the energy refund amount re-  
6           ceived in that taxable year.

7           “(2) INFORMATION.—The Secretary shall pro-  
8           mulgate regulations that instruct States on how to  
9           inform adult individuals who receive an energy re-  
10          fund under section 3 of the America Wins Act the  
11          refund amount the individuals received and how  
12          such information shall be provided to the Internal  
13          Revenue Service.

14          “(3) SYSTEM TO HANDLE INQUIRIES.—The  
15          Secretary shall establish a telephone and online sys-  
16          tem that allows an individual to inquire about the  
17          refund amount the individual received.

18          “(4) ADJUSTMENT OF ENERGY REFUND  
19          AMOUNT.—In the case of an individual who does not  
20          report the refund amount that was provided under  
21          section 3 of the America Wins Act or recorded an  
22          incorrect number of refund amount, the Secretary  
23          shall adjust the energy refund under such section  
24          based on the information received from States. Such  
25          reduction shall only be made if the Secretary has

1       made a determination that the information meets a  
2       sufficient standard for accuracy.

3       “(d) WORKING FAMILIES RELIEF AMOUNT.—For  
4 purposes of this section—

5           “(1) IN GENERAL.—The working families relief  
6 amount with respect to any eligible taxpayer for any  
7 taxable year is an amount equal to—

8           “(A) the relief amount for the calendar  
9 year in which such taxable year begins, multi-  
10 plied by

11           “(B) the scale factor applicable to the eli-  
12 gible taxpayer’s family size.

13       “(2) RELIEF AMOUNT.—

14           “(A) IN GENERAL.—The relief amount  
15 with respect to any calendar year is the amount  
16 which will provide that the aggregate credits al-  
17 lowed under this section with respect to all eli-  
18 gible taxpayers for taxable years beginning in  
19 such calendar year equal the amount which is  
20 provided in section 9512(c)(4) for such calendar  
21 year.

22           “(B) SECRETARIAL DETERMINATION.—  
23 The relief amount for each calendar year shall  
24 be determined by the Secretary based on the ex-

1           pected revenues from section 9512(c)(4) for  
 2           each such calendar year.

3                   “(C)       ADJUSTMENT       OF       RELIEF  
 4           AMOUNTS.—If, after the close of any calendar  
 5           year, the Secretary determines that the amount  
 6           of the aggregate credits allowed under this sec-  
 7           tion with respect to all eligible taxpayers for  
 8           taxable years beginning in such calendar year  
 9           differed significantly from the amount equal to  
 10          the funding provided by section 9512(c)(4) for  
 11          such calendar year, the Secretary may adjust  
 12          the relief amount for the immediately suc-  
 13          ceeding calendar year either up or down in  
 14          order to account for such difference.

15               “(3) SCALE FACTOR.—The scale factor with re-  
 16          spect to any eligible taxpayer for any taxable year  
 17          shall be determined in accordance with the following  
 18          table:

| <b>“If the taxpayer’s family size<br/>for the taxable year is:</b> | <b>The scale<br/>factor is:</b> |
|--|---------------------------------|
| 1 .....  | 1.00                            |
| 2 .....  | 1.35                            |
| 3 .....  | 1.69                            |
| 4 .....  | 2.04                            |
| 5 or more .....  | 2.38.                           |

19               “(e) ELIGIBLE TAXPAYER.—For purposes of this sec-  
 20          tion—

21                   “(1) IN GENERAL.—The term ‘eligible taxpayer’  
 22          means any individual other than—

1           “(A) any individual with respect to whom  
2           a deduction under section 151 is allowable to  
3           another taxpayer for a taxable year beginning  
4           in the calendar year in which the individual’s  
5           taxable year begins,

6           “(B) any nonresident alien individual, or

7           “(C) an estate or trust.

8           “(2) IDENTIFICATION NUMBER REQUIRE-  
9           MENT.—Such term shall not include any individual  
10          who—

11           “(A) in the case of a return that is not a  
12           joint return, does not include the social security  
13           number of the individual, and

14           “(B) in the case of joint return, does not  
15           include the social security number of at least  
16           one of the taxpayers on such return.

17          For purposes of the preceding sentence, the social  
18          security number shall not include a TIN issued by  
19          the Internal Revenue Service.

20          “(f) HOUSEHOLD INCOME.—The term ‘household in-  
21          come’ means, with respect to any eligible taxpayer, an  
22          amount equal to the sum of—

23           “(1) the adjusted gross income of the taxpayer,  
24          plus

1           “(2) the aggregate adjusted gross incomes of all  
2 other individuals who are taken into account in de-  
3 termining the taxpayer’s family size under sub-  
4 section (g) and who were required to file a return  
5 of the tax imposed by section 1 for the taxable year.

6           “(g) FAMILY SIZE.—

7           “(1) IN GENERAL.—The family size with re-  
8 spect to any taxpayer shall be equal to the number  
9 of individuals for whom the taxpayer is allowed a de-  
10 duction under section 151 for the taxable year.

11           “(2) IDENTIFICATION NUMBER REQUIRE-  
12 MENT.—The family size determined under para-  
13 graph (1) shall not include any individual (including  
14 the taxpayer) whose social security account number  
15 is not included on the return of tax for the taxable  
16 year.

17           “(h) TREATMENT.—The value of the credit provided  
18 under this section shall not be considered income or re-  
19 sources for any purpose under any Federal, State, or local  
20 law (including a law relating to an income tax or public  
21 assistance program (including health care, cash aid, child  
22 care, nutrition programs, and housing assistance)) and no  
23 participating State or political subdivision of a State shall  
24 decrease any assistance otherwise provided one or more

1 individuals because of the receipt of a credit under this  
2 section.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 6211 of the Internal Revenue Code  
5 of 1986 is amended by inserting “36C,” before  
6 “53(e)”.

7 (2) Paragraph (2) of section 1324(b) of title  
8 31, United States Code, is amended by inserting  
9 “36C,” after “36B,”.

10 (c) CLERICAL AMENDMENT.—The table of sections  
11 for subpart C of part IV of subchapter A of chapter 1  
12 of the Internal Revenue Code of 1986 is amended by in-  
13 serting after the item relating to section 36B the following  
14 new item:

“Sec. 36C. Working families relief.”.

15 (d) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to taxable years beginning after  
17 December 31, 2021.

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