

114TH CONGRESS
2D SESSION

H. R. 4645

To amend the Internal Revenue Code of 1986 to provide support to environmental justice communities and environmental justice projects.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2016

Mr. LEWIS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide support to environmental justice communities and environmental justice projects.

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.**

4 This Act may be cited as the “Environmental Justice
5 Act of 2016”.

6 **SEC. 2. PURPOSE.**

7 The purpose of this Act is—

8 (1) to ensure that environmental justice com-
9 munities have the opportunity to participate in de-
10 veloping solutions to environmental blight and

1 health-related problems and to actively participate in
2 developing solutions for their community;

3 (2) to promote the development and mainte-
4 nance of parks and green open spaces in environ-
5 mental justice communities; and

6 (3) to encourage not-for-profit organizations,
7 colleges, and universities to assist in environmental
8 justice projects through tax credit incentives.

9 **SEC. 3. CREDIT AGAINST EMPLOYMENT TAXES FOR CER-**
10 **TAIN EXPENSES RELATING TO ENVIRON-**
11 **MENTAL JUSTICE COMMUNITIES AND ENVI-**
12 **RONMENTAL JUSTICE PROJECTS.**

13 (a) IN GENERAL.—Section 3111 of the Internal Rev-
14 enue Code of 1986 is amended by adding at the end the
15 following:

16 “(g) ENVIRONMENTAL JUSTICE.—

17 “(1) ALLOWANCE OF CREDIT.—There shall be
18 allowed as a credit against the tax imposed by sub-
19 section (a) on wages paid with respect to employ-
20 ment of all employees of the eligible organization
21 during the calendar year an amount equal to 40 per-
22 cent of the amount of qualified expenditures of an
23 eligible organization.

24 “(2) LIMITATION.—The amount allowed as a
25 credit for a calendar year shall not exceed \$10,000.

1 “(3) QUALIFIED EXPENDITURES.—For pur-
2 poses of paragraph (1)—

3 “(A) IN GENERAL.—The term ‘qualified
4 expenditures’ means amounts paid or incurred
5 by an eligible organization to provide support to
6 environmental justice communities or environ-
7 mental justice projects.

8 “(B) ENVIRONMENTAL JUSTICE COMMU-
9 NITY.—The term ‘environmental justice com-
10 munity’ means a community with significant
11 representation of racial or ethnic minorities or
12 low-income populations that experiences, or is
13 at risk of experiencing, a significant or dis-
14 proportionate burden of environmental
15 stressors, risks, adverse human health effects,
16 or environmental effects.

17 “(C) ENVIRONMENTAL JUSTICE
18 PROJECT.—The term ‘environmental justice
19 project’ means—

20 “(i) assistance with competitive grant
21 writing,

22 “(ii) legal aide to advocate for af-
23 fected communities,

24 “(iii) community organizing,

25 “(iv) advocacy at public forums,

1 “(v) research and human health moni-
2 toring,

3 “(vi) promotion and development of
4 green space in urban communities,

5 “(vii) encouraging public-private part-
6 nerships, and

7 “(viii) any other project or activity
8 designated by the Secretary.

9 “(4) ELIGIBLE ORGANIZATION.—For purposes
10 of this subsection, the term ‘eligible organization’
11 means an organization described in section 501(c)(3)
12 and exempt from taxation under section 501(a).

13 “(5) REGULATIONS.—The Secretary shall pre-
14 scribe such regulations or other guidance as may be
15 necessary to carry out this subsection.”.

16 (b) EFFECTIVE DATE.—The amendment made by
17 subsection (a) shall apply to periods after December 31,
18 2015.

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