

117TH CONGRESS
1ST SESSION

H. R. 5185

To amend the Internal Revenue Code of 1986 to provide a credit for qualified environmental justice programs.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 7, 2021

Mr. EVANS (for himself and Ms. WILLIAMS of Georgia) 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 a credit for qualified environmental justice programs.

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 “Creating Opportunities
5 in Research for Environmental Justice Act of 2021” or
6 the “CORE Justice Act of 2021”.

7 **SEC. 2. QUALIFIED ENVIRONMENTAL JUSTICE PROGRAM**

8 **CREDIT.**

9 (a) IN GENERAL.—Subpart C of part IV of sub-
10 chapter A of chapter 1 of the Internal Revenue Code of

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

3 **“SEC. 36C. QUALIFIED ENVIRONMENTAL JUSTICE PRO-**
4 **GRAMS.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
6 gible educational institution, there shall be allowed as a
7 credit against the tax imposed by this subtitle for any tax-
8 able year an amount equal to the applicable percentage
9 of the amounts paid or incurred by such taxpayer during
10 such taxable year which are necessary for a qualified envi-
11 ronmental justice program.

12 “(b) QUALIFIED ENVIRONMENTAL JUSTICE PRO-
13 GRAM.—For purposes of this section—

14 “(1) IN GENERAL.—The term ‘qualified envi-
15 ronmental justice program’ means a program con-
16 ducted by one or more eligible educational institu-
17 tions that is designed to address, or improve data
18 about, qualified environmental stressors for the pri-
19 mary purpose of improving, or facilitating the im-
20 provement of, health and economic outcomes of indi-
21 viduals residing in low-income areas or areas that
22 experience, or are at risk of experiencing, multiple
23 exposures to qualified environmental stressors.

24 “(2) QUALIFIED ENVIRONMENTAL STRESSOR.—
25 The term ‘qualified environmental stressor’ means,

1 with respect to an area, a contamination of the air,
2 water, soil, or food with respect to such area, or a
3 change relative to historical norms of the weather
4 conditions of such area, including—

5 “(A) toxic pollutants (such as lead, pes-
6 ticides, or fine particulate matter) in air, soil,
7 food, or water,

8 “(B) high rates of asthma prevalence and
9 incidence, and

10 “(C) other adverse human health or envi-
11 ronmental effects to be determined by the Sec-
12 retary.

13 “(c) ELIGIBLE EDUCATIONAL INSTITUTION.—For
14 purposes of this section, the term ‘eligible educational in-
15 stitution’ means an institution of higher education (as
16 such term is defined in section 101 or 102(c) of the High-
17 er Education Act of 1965) that is eligible to participate
18 in a program under title IV of such Act.

19 “(d) APPLICABLE PERCENTAGE.—For purposes of
20 this section, the term ‘applicable percentage’ means—

21 “(1) in the case of a program involving material
22 participation of faculty and students of an institu-
23 tion described in section 371(a) of the Higher Edu-
24 cation Act of 1965, 30 percent, and

25 “(2) in all other cases, 20 percent.

1 “(e) CREDIT ALLOCATION.—

2 “(1) ALLOCATION.—

3 “(A) IN GENERAL.—The Secretary shall
4 allocate credit dollar amounts under this section
5 to eligible educational institutions, for qualified
6 environmental justice programs, that—

7 “(i) submit applications at such time
8 and in such manner as the Secretary may
9 provide, and

10 “(ii) are selected by the Secretary
11 under subparagraph (B).

12 “(B) SELECTION CRITERIA.—The Sec-
13 retary, after consultation with the Secretary of
14 Energy, the Secretary of Education, the Sec-
15 retary of Health and Human Services, and the
16 Administrator of the Environmental Protection
17 Agency, shall select applications on the basis of
18 the following criteria:

19 “(i) The extent of participation of fac-
20 ulty and students of an institution de-
21 scribed in section 371(a) of the Higher
22 Education Act of 1965.

23 “(ii) The extent of the expected effect
24 on the health or economic outcomes of in-
25 dividuals residing in areas within the

1 United States that are low-income areas or
2 areas that experience, or are at risk of ex-
3 perience, multiple exposures to qualified
4 environmental stressors.

5 “(iii) The creation or significant ex-
6 pansion of qualified environmental justice
7 programs.

8 “(2) LIMITATIONS.—

9 “(A) IN GENERAL.—The amount of the
10 credit determined under this section for any
11 taxable year to any eligible educational institu-
12 tion for any qualified environmental justice pro-
13 gram shall not exceed the excess of—

14 “(i) the credit dollar amount allocated
15 to such institution for such program under
16 this subsection, over

17 “(ii) the credits previously claimed by
18 such institution for such program under
19 this section.

20 “(B) FIVE-YEAR LIMITATION.—No
21 amounts paid or incurred after the 5-year pe-
22 riod beginning on the date a credit dollar
23 amount is allocated to an eligible educational
24 institution for a qualified environmental justice
25 program shall be taken into account under sub-

1 section (a) with respect to such institution for
2 such program.

3 “(C) ALLOCATION LIMITATION.—The total
4 amount of credits that may be allocated under
5 the program shall not exceed—

6 “(i) \$1,000,000,000 for each of 2022,
7 2023, 2024, 2025, and 2026, and

8 “(ii) \$0 for each subsequent year.

9 “(f) REQUIREMENTS.—

10 “(1) IN GENERAL.—An eligible educational in-
11 stitution that has been allocated credit dollar
12 amounts under this section for a qualified environ-
13 mental justice project for a taxable year shall—

14 “(A) make publicly available the applica-
15 tion submitted to the Secretary under sub-
16 section (e) with respect to such project, and

17 “(B) submit an annual report to the Sec-
18 retary that describes the amounts paid or in-
19 curred for, and expected impact of, such
20 project.

21 “(2) FAILURE TO COMPLY.—In the case of an
22 eligible education institution that has failed to com-
23 ply with the requirements of this subsection, the
24 credit dollar amount allocated to such institution
25 under this section is deemed to be \$0.

1 “(g) PUBLIC DISCLOSURE.—The Secretary, upon
2 making an allocation of credit dollar amounts under this
3 section, shall publicly disclose—

4 “(1) the identity of the eligible educational in-
5 stitution receiving the allocation, and

6 “(2) the amount of such allocation.”.

7 (b) CONFORMING AMENDMENTS.—

8 (1) Section 6211(b)(4)(A) of such Code is
9 amended by inserting “36C,” after “36B,”.

10 (2) Paragraph (2) of section 1324(b) of title
11 31, United States Code, is amended by inserting
12 “36C,” after “36B,”.

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

“Sec. 36C. Qualified environmental justice programs.”.

18 (d) EFFECTIVE DATE.—The amendments made by
19 this section shall take effect on the date of the enactment
20 of this Act.

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