

114TH CONGRESS  
1ST SESSION

# S. 2400

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

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## IN THE SENATE OF THE UNITED STATES

DECEMBER 14, 2015

Mr. BOOKER (for himself, Mr. MENENDEZ, Mrs. BOXER, and Mr. WHITEHOUSE) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

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

4 This Act may be cited as the “Superfund Polluter  
5 Pays Restoration Act of 2015”.

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

3 (a) EXTENSION.—Subsection (e) of section 4611 of  
 4 the Internal Revenue Code of 1986 is amended to read  
 5 as follows:

6 “(e) APPLICATION OF HAZARDOUS SUBSTANCE  
 7 SUPERFUND FINANCING RATE.—The Hazardous Sub-  
 8 stance Superfund financing rate under this section shall  
 9 apply after December 31, 1986, and before January 1,  
 10 1996, and after the date that is 60 days after the date  
 11 of the enactment of the Superfund Polluter Pays Restora-  
 12 tion Act of 2015.”.

13 (b) MODIFICATION OF HAZARDOUS SUBSTANCE  
 14 SUPERFUND FINANCING RATE.—

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

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

21 “(3) ADJUSTMENT FOR INFLATION.—

22 “(A) IN GENERAL.—In the case of any  
 23 taxable year beginning after December 31,  
 24 2016, the amount under paragraph (2)(A) shall  
 25 be increased by an amount equal to—

26 “(i) such amount, multiplied by

1                   “(ii) the cost-of-living adjustment de-  
 2                   termined under section 1(f)(3) for the cal-  
 3                   endar year in which such taxable year be-  
 4                   gins by substituting ‘calendar year 2015’  
 5                   for ‘calendar year 1992’ in subparagraph  
 6                   (B) thereof.

7                   “(B) ROUNDING.—If any increase deter-  
 8                   mined under this paragraph is not a multiple of  
 9                   0.1 cents, such increase shall be rounded to the  
 10                  next lowest multiple of 0.1 cents.”.

11                  (c) MODIFICATION OF RATE OF TAX ON CERTAIN  
 12                  CHEMICALS.—Section 4661(b) of the Internal Revenue  
 13                  Code of 1986 is amended to read as follows:

14                  “(b) AMOUNT OF TAX.—

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

“In the case of:	The tax is the following amount per ton:
Acetylene .....	\$11.00
Benzene .....	11.00
Butane .....	11.00
Butylene .....	11.00
Butadiene .....	11.00
Ethylene .....	11.00
Methane .....	7.77
Napthalene .....	11.00
Propylene .....	11.00
Toluene .....	11.00
Xylene .....	11.00
Ammonia .....	5.96
Antimony .....	10.05
Antimony trioxide .....	8.47
Arsenic .....	10.05

“In the case of:	The tax is the following amount per ton:
Arsenic trioxide .....	7.70
Barium sulfide .....	5.19
Bromine .....	10.05
Cadmium .....	10.05
Chlorine .....	6.10
Chromium .....	10.05
Chromite .....	3.43
Potassium dichromate .....	3.82
Sodium dichromate .....	4.22
Cobalt .....	10.05
Cupric sulfate .....	4.22
Cupric oxide .....	8.11
Cuprous oxide .....	8.96
Hydrochloric acid .....	0.65
Hydrogen fluoride .....	9.55
Lead oxide .....	9.35
Mercury .....	10.05
Nickel .....	10.05
Phosphorus .....	10.05
Stannous chloride .....	6.43
Stannic chloride .....	4.79
Zinc chloride .....	5.01
Zinc sulfate .....	4.29
Potassium hydroxide .....	0.50
Sodium hydroxide .....	0.63
Sulfuric acid .....	0.59
Nitric acid .....	0.54.

1                   “(2) ADJUSTMENT FOR INFLATION.—

2                   “(A) IN GENERAL.—In the case of any  
3                   taxable year beginning after December 31,  
4                   2016, each of the dollar amounts in the table  
5                   in paragraph (1) shall be increased by an  
6                   amount equal to—

7                   “(i) such amount, multiplied by

8                   “(ii) the cost-of-living adjustment de-  
9                   termined under section 1(f)(3) for the cal-  
10                  endar year in which such taxable year be-  
11                  gins by substituting ‘calendar year 2015’

1 for 'calendar year 1992' in subparagraph  
2 (B) thereof.

3 "(B) ROUNDING.—If any increase deter-  
4 mined under this paragraph is not a multiple of  
5 \$0.01, such increase shall be rounded to the  
6 next lowest multiple of \$0.01.”.

7 (d) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to oil and petroleum products re-  
9 ceived or entered during calendar quarters beginning more  
10 than 60 days after the date of the enactment of this Act.

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

13 (a) DEFINITION OF CRUDE OIL.—Paragraph (1) of  
14 section 4612(a) of the Internal Revenue Code of 1986 is  
15 amended to read as follows:

16 “(1) CRUDE OIL.—The term 'crude oil' includes  
17 crude oil condensates, natural gasoline, any bitumen  
18 or bituminous mixture, any oil derived from a bitu-  
19 men or bituminous mixture (including oil derived  
20 from tar sands), and any oil derived from kerogen-  
21 bearing sources (including oil derived from oil  
22 shale).”.

23 (b) EFFECTIVE DATE.—The amendment made by  
24 this section shall apply to oil and petroleum products re-

1 ceived or entered during calendar quarters beginning more  
2 than 60 days after the date of the enactment of this Act.

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

5 (a) AVAILABILITY OF AMOUNTS.—Section 111 of the  
6 Comprehensive Environmental Response, Compensation,  
7 and Liability Act of 1980 (42 U.S.C. 9611) is amended—

8 (1) in subsection (a) by striking “For the pur-  
9 poses specified” and all that follows through “for  
10 the following purposes:” and inserting the following:  
11 “The amount in the Hazardous Substance Super-  
12 fund established under section 9507 of the Internal  
13 Revenue Code of 1986 shall be available, without  
14 further appropriation, to be used for the purposes  
15 specified in this section. The President shall use  
16 such amount for the following purposes:”; and

17 (2) in subsection (c)—

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

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

1 (b) AMENDMENT TO THE INTERNAL REVENUE  
2 CODE.—Section 9507 of the Internal Revenue Code of  
3 1986 is amended—

4 (1) in subsection (c)(1)—

5 (A) by striking “, as provided in appro-  
6 priations Acts,”; and

7 (B) by striking “the Superfund Amend-  
8 ments and Reauthorization Act of 1986” in  
9 clause (i) thereof and inserting “the Superfund  
10 Polluter Pays Restoration Act of 2015”; and

11 (2) in subsection (d)(3), by striking subpara-  
12 graph (B) and redesignating subparagraph (C) as  
13 subparagraph (B).

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