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

JUNE 16, 2021

Mr. WHITEHOUSE (for himself, Mr. SCHATZ, Mr. HEINRICH, Mrs. GILLIBRAND, Mr. MURPHY, and Mr. REED) introduced the following bill; which was read twice and referred to the Committee on Finance

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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) Short Title.—This Act may be cited as the “Save Our Future Act”.

1

2

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5
(b) TABLE OF CONTENTS.—The table of contents of 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.

TITLE I—FEES ON AIR POLLUTION

SEC. 101. CARBON DIOXIDE AND OTHER GREENHOUSE GAS EMISSION FEES.

(a) IN GENERAL.—Chapter 38 of the Internal Revenue Code of 1986 is amended by adding at the end there-
“Subchapter E—Carbon Dioxide and Other 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.

SEC. 4691. FEE FOR CARBON DIOXIDE EMISSIONS.

(a) In General.—

(1) Fossil fuel products producing carbon emissions.—There is hereby imposed a fee in an amount equal to the applicable amount at the rate specified in paragraph (2) on—

(A) coal—

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

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

(B) petroleum products—

(i) removed from any refinery,

(ii) removed from any terminal, or

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

(C) natural gas—

(i) delivered to an end user by any person required to submit form 176 of the
Energy Information Administration (or a successor form), or

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

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

“(b) APPLICABLE AMOUNT.—

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

“(A) for calendar year 2023, $54, and

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

“(i) the product of the amount in effect under this paragraph for the preceding calendar year and 106 percent, and

“(ii) the inflation adjustment amount determined under paragraph (2).
“(2) Inflation Adjustment Amount.—

“(A) In general.—The inflation adjustment amount for any calendar year shall be an amount (not less than zero) equal to the product of—

“(i) the amount in effect under paragraph (1) for the preceding calendar year, and

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

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

“(3) Environmental Integrity Mechanism.—

“(A) In general.—With respect to calendar year 2024 and any subsequent calendar year, the Secretary shall, not later than September 30 of each such year, make a determination based upon the report described in paragraph (5) with regard to whether the cumulative emissions for the applicable period ex-
ceeded the cumulative emissions target for such period.

“(B) EXCEEDING CUMULATIVE EMISSIONS TARGET.—If the Secretary determines, pursuant to subparagraph (A), that the cumulative emissions for the applicable period exceeded the cumulative emissions target for such period, the applicable amount for the calendar year beginning after such determination shall be equal to the product of the amount otherwise in effect (without application of this paragraph) under paragraph (1)(B) for such calendar year and 105 percent.

“(C) DEFINITIONS.—In this paragraph:

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

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

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

“(ii) CUMULATIVE EMISSIONS.—The term ‘cumulative emissions’ means an
amount equal to the sum of the net total anthropogenic greenhouse gas emissions and sinks for all years during the applicable period, as determined by the Administrator pursuant to paragraph (5).

“(iii) CUMULATIVE EMISSIONS TARGET.—The term ‘cumulative emissions target’ means an amount equal to the sum of the annual emissions targets for all years during the applicable period.

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

“(I) net total anthropogenic greenhouse gas emissions and sinks for 2019, as determined by the Administrator pursuant to paragraph (5) (to the extent the methodology under such paragraph is applicable), and

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

“(4) APPLICABLE PERCENTAGE.—
“(A) 2023.—In the case of calendar year 2023, the applicable percentage shall be 72 percent.

“(B) 2024 THROUGH 2035.—In the case of calendar years 2024 through 2035, the applicable percentage shall be equal to—

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

“(ii) 2 percentage points.

“(C) 2036 THROUGH 2050.—In the case of calendar years 2036 through 2050, the applicable percentage shall be equal to—

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

“(ii) 3.2 percentage points.

“(D) AFTER 2050.—In the case of any calendar year beginning after 2050, the applicable percentage shall be equal to zero.

“(5) EMISSIONS REPORTING.—

“(A) IN GENERAL.—Not later than September 30, 2024, and annually thereafter, the Administrator, in consultation with the Secretary, shall make available to the public a report on the cumulative emissions during the applicable period.
“(B) METHODOLOGY.—Not later than January 1, 2023, the Administrator shall prescribe rules for quantifying cumulative emissions under subparagraph (A), which shall—

“(i) to the greatest extent practicable, employ existing data sources and accepted greenhouse gas accounting practices, while also allowing for use of state-of-the-art techniques to measure or estimate sources and sinks of greenhouse gas emissions which are not subject to fees under this subchapter, as the Administrator deems appropriate to meet the goals of this subparagraph,

“(ii) subject to such penalties as are determined appropriate by the Administrator, require any entity subject to fees or refunds under this subchapter to report, not later than April 1 of each calendar year, the total quantity of greenhouse gas emissions subject to fees or refunds under this subchapter for which such entity was liable during the preceding calendar year, and
“(iii) require any information reported pursuant to clause (ii) to be verified by a third-party entity that, subject to such process as is determined appropriate by the Administrator, has been certified by the Administrator with respect to the qualifications, independence, and reliability of such entity.

“(C) GREENHOUSE GAS REPORTING PROGRAM.—For purposes of establishing the rules described in subparagraph (B), the Administrator may elect to modify the activities of the Greenhouse Gas Reporting Program to satisfy the requirements described in clauses (i) through (iii) of such subparagraph.

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

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

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

“(A) IN GENERAL.—In the case of a person who—
“(i) uses any coal, petroleum product, or natural gas for which a fee has been imposed under subsection (a)(1) in a manner which results in the emission of qualified carbon dioxide,

“(ii) captures the resulting emitted qualified carbon dioxide at a qualified facility which is owned by such person, and

“(iii)(I) disposes of such qualified carbon dioxide in secure storage in compliance with Treasury Decision 9944 (86 Fed. Reg. 4728), or

“(II) utilizes such qualified carbon dioxide in a manner provided in subparagraph (D),

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

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

“(i) the applicable amount under subsection (b) for the calendar year in which
such qualified carbon dioxide was captured and disposed or utilized, and

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

“(C) ADJUSTED TOTAL TONS.—For purposes of subparagraph (B), the adjusted tons of qualified carbon dioxide captured and disposed or utilized shall be the total tons of qualified carbon dioxide captured and disposed or utilized reduced by the amount of any anticipated leakage of carbon dioxide into the atmosphere due to imperfect storage technology or otherwise, as determined by the Secretary in consultation with the Administrator of the Environmental Protection Agency.

“(D) REQUIREMENTS.—

“(i) IN GENERAL.—Any refund under subparagraph (A) shall apply only with respect to qualified carbon dioxide that has been captured and disposed or utilized within the United States.

“(ii) RECAPTURE.—The Secretary shall, by regulations, provide for recapturing the benefit of any refund made
under subparagraph (A) with respect to any qualified carbon dioxide which is disposed in secure storage and ceases to be stored in a manner consistent with the requirements of this section.

“(iii) UTILIZATION.—The Secretary, in consultation with the Secretary of Energy and the Administrator of the Environmental Protection Agency, shall establish regulations providing for the appropriate methods and manners for the utilization of qualified carbon dioxide under subparagraph (A)(iii)(II), including the utilization of captured carbon dioxide for the production of substances such as plastics and chemicals. Such regulations shall provide for the minimization of the escape or further emission of the qualified carbon dioxide into the atmosphere.

“(iv) EXCEPTION.—No refund shall be allowed under this paragraph with respect to any carbon dioxide which is utilized in—

“(I) enhanced oil or gas recovery,
“(II) the production of fuels or
any other substance which will be
combusted or otherwise release green-
house gases into the atmosphere.

“(E) QUALIFIED CARBON DIOXIDE; QUALI-
FIED FACILITY.—For purposes of this para-
graph—

“(i) QUALIFIED CARBON DIOXIDE.—

“(I) IN GENERAL.—The term ‘qualified carbon dioxide’ means car-
bon dioxide captured from an indus-
trial source which—

“(aa) would otherwise be re-
leased into the atmosphere as in-
dustrial emission of greenhouse
gas, and

“(bb) is measured at the
source of capture and verified at
the point of disposal, injection, or
utilization.

“(II) RECYCLED CARBON DIOX-
IDE.—The term ‘qualified carbon di-
oxide’ includes the initial deposit of
captured carbon dioxide used as a ter-
tiary injectant. Such term does not in-
clude carbon dioxide that is recaptured, recycled, and re-injected as part of the enhanced oil and natural gas recovery process.

“(ii) QUALIFIED FACILITY.—The term ‘qualified facility’ means any industrial facility at which carbon capture equipment is placed in service.

“(2) MANUFACTURE OF CERTAIN GOODS.—

“(A) IN GENERAL.—In the case of a person who uses any coal, petroleum product, or natural gas for which a fee has been imposed under subsection (a)(1) as an input for a manufactured good (other than a product described in subparagraph (B)) that encapsulates any of the carbon dioxide that would have otherwise been emitted through combustion of such coal, petroleum product, or gas in a manner such that it does not result in the direct emission of carbon dioxide in the manufacturing or subsequent use of such good, a refund shall be allowed to such person in the same manner as if it were an overpayment of the fee imposed by such section in an amount that is equal to the product of—
“(i) an amount equal to the applicable amount under subsection (b) for the calendar year in which such good was produced, and

“(ii) the total tons of carbon dioxide that would have otherwise been emitted through the combustion of such coal, petroleum product, or gas.

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

“(i) single-use plastic products (as defined in section 4696(a)(8)), and

“(ii) products which are commonly disposed of through incineration with a resulting release of carbon dioxide (as identified by the Secretary, in consultation with the Administrator of the Environmental Protection Agency).

“(3) EXPORTS.—In the case of a person who exports any coal, petroleum product, or natural gas from the United States for which a fee has been imposed under subsection (a)(1), a refund shall be allowed to such person in the same manner as if it were an overpayment of the fee imposed by such section in an amount that is equal to the fee previously
imposed under such subsection with respect to such product (determined without regard to any increase under section 4694).

“SEC. 4692. FEE ON FLUORINATED GREENHOUSE GASES.

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

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

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

“(b) AMOUNT OF FEE.—The amount of fee imposed by subsection (a) shall be equal to the applicable percentage (as defined in subsection (c)(4)) of the applicable amount determined under section 4691(b) per ton of carbon dioxide equivalent produced or imported.

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

“(1) FLUORINATED GREENHOUSE GASES.—The term ‘fluorinated greenhouse gases’ means sulfur hexafluoride (SF6), nitrogen trifluoride (NF3), any hydrofluorocarbon, any perfluorocarbon, any fully fluorinated linear, branched or cyclic alkane, ether, tertiary amine or aminoether, any perfluoropolyether, any hydrofluoropolyether, and any other fluorocarbon except for substances with
vapor pressures of less than 1 mm of Hg absolute at 25 degrees Celsius.

“(2) Fluorinated greenhouse gas production facility.—The term ‘fluorinated greenhouse gas production facility’ means any facility which is included under the industrial gas supplier source category under subpart OO of part 98 of title 40, Code of Federal Regulations, as in effect on the date of the enactment of the Save Our Future Act.

“(3) Fluorinated greenhouse gas importer.—The term ‘fluorinated greenhouse gas importer’ means any importer who is included under—

“(A) the industrial gas supplier source category under subpart OO of part 98 of title 40, Code of Regulations, as in effect on the date of the enactment of the Save Our Future Act, or

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

“(4) Applicable percentage.—The term ‘applicable percentage’ means the percentage determined in accordance with the following table:

<table>
<thead>
<tr>
<th>Year</th>
<th>Applicable Percentage</th>
</tr>
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<tbody>
<tr>
<td>2023</td>
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<tr>
<td>2024</td>
<td>20 percent</td>
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<td>2025</td>
<td>30 percent</td>
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<tr>
<td>2026</td>
<td>40 percent</td>
</tr>
<tr>
<td>2027</td>
<td>50 percent</td>
</tr>
<tr>
<td>2028</td>
<td>60 percent</td>
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</table>
“(d) EXEMPTION FOR EXPORTS.—For purposes of determining fluorinated greenhouse gases produced or imported under subsection (a), there shall not be taken into account any fluorinated greenhouse gases exported from the United States in bulk or exported from the United States in equipment pre-charged with fluorinated greenhouse gases or containing fluorinated greenhouse gases in closed cell foams.

“(e) REFUND FOR CONSUMPTIVE USES AND DESTRUCTION.—In the case of a person who uses any fluorinated greenhouse gas for which a fee has been imposed under paragraph (1) or (2) of subsection (a) as an input for a manufactured good that transforms the fluorinated greenhouse gas such that it cannot later be emitted or otherwise destroys the gas (without emissions), a refund shall be allowed to such person in the same manner as if it were an overpayment of the fee imposed by such subsection in an amount that is equal to the product of—

“(1) an amount equal to the applicable percentage (as defined in subsection (e)(4)) of the applicable percentage is:

<table>
<thead>
<tr>
<th>Year</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>2029</td>
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<tr>
<td>2030</td>
<td>80 percent</td>
</tr>
<tr>
<td>2031</td>
<td>90 percent</td>
</tr>
<tr>
<td>2032 or thereafter</td>
<td>100 percent</td>
</tr>
</tbody>
</table>
ble amount under section 4691(b), for the calendar
year in which such fluorinated greenhouse gas was
used or destroyed, and

“(2) the excess (if any) of—

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

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

“SEC. 4693. FEE ON FACILITIES THAT EMIT GREENHOUSE
GASES FROM PROCESSES OTHER THAN FOSSIL FUEL COMBUSTION.

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

“(1) is required to report emissions (or which
would be required to report emissions notwith-
standing any other provision of law prohibiting the
implementation of or use of funds for such require-
ments), or to which emissions are attributed, under
part 98 of title 40, Code of Federal Regulations, as
in effect on the date of the enactment of the Save
Our Future Act, and

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

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

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

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

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

“(a) REPORTING PROGRAM.—

“(1) IN GENERAL.—Not later than January 1,
2022, the Secretary, in consultation with the Admin-
istrator of the Environmental Protection Agency, the
Secretary of the Interior, the Administrator of the
Energy Information Administration, and the Admin-
istrator of the Pipeline and Hazardous Materials
Safety Administration, shall establish and implement
a program to identify all major source categories of
associated emissions and collect data on associated
emissions from the coal, petroleum products, and natural gas supply chains.

“(2) ANNUAL REPORT.—Not later than 12 months after the date that the Secretary implements the program described in paragraph (1), and annually thereafter, the Secretary shall issue a report, to be made available to the public and the appropriate committees of Congress, on associated emissions, including—

“(A) identification of all major source categories of associated emissions, and

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

“(i) methane and other greenhouse gases emitted across the coal supply chain within the United States during the preceding calendar year,

“(ii) methane and other greenhouse gases emitted across the petroleum products supply chain within the United States during the preceding calendar year, and

“(iii) methane and other greenhouse gases emitted across the natural gas supply chain within the United States during the preceding calendar year.
“(b) Supplementary Fee for Methane and Associated Emissions.—

“(1) Coal.—

“(A) In General.—In the case of any calendar year beginning after calendar year 2022, all coal mine operators shall report their total annual methane and other associated emissions to the Secretary and the Administrator of the Environmental Protection Agency (referred to in this subsection as the ‘Administrator’), consistent with the methodology and requirements of the Greenhouse Gas Reporting Program of the Environmental Protection Agency (referred to in this subsection as the ‘Program’).

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

“(C) Requirement.—The Administrator shall develop a reporting methodology for any coal mines not required as of the date of enactment of this section to report emissions under the Program.

“(D) Fee.—Not later than 90 days after the date on which a coal mine operator submits
a report under subparagraph (A), the Secretary shall impose a fee on the operator in an amount equal to the product obtained by multiplying—

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

“(ii) the total carbon dioxide equivalent tons of methane and other associated emissions reported by the operator in the report.

“(2) Petroleum products.—

“(A) In general.—In the case of any calendar year beginning after calendar year 2022, all oil well operators and other entities in the petroleum products supply chain required to report under the Program shall report their total annual methane and other associated emissions to the Secretary and the Administrator, consistent with the methodology and requirements of the Program.

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

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

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

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

“(ii) low frequency, high emission
events.

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

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

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

“(3) NATURAL GAS.—
“(A) IN GENERAL.—In the case of any calendar year beginning after calendar year 2022, all gas well operators and other entities in the natural gas supply chain required to report under the Program shall report their total annual methane and other associated emissions to the Secretary and the Administrator, consistent with the methodology and requirements of the Program.

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

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

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

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

“(ii) low frequency, high emission events.
“(E) Fee.—Not later than 90 days after the date on which a gas well operator or other entity submits a report under subparagraph (A), the Secretary shall impose a fee on the operator or other entity in an amount equal to the product obtained by multiplying—

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

“(ii) the total carbon dioxide equivalent tons of methane and other associated emissions reported by the operator or entity in the report.

“(4) Imports.—

“(A) In General.—In the case of any calendar year beginning after 2022, the fee imposed under section 4691(a)(1) with respect to any coal, petroleum product, or natural gas imported into the United States (referred to in this paragraph as the ‘applicable product’) shall be increased by the amount determined by the Secretary (in consultation with the Administrator of the Environmental Protection Agency) necessary to ensure that the total fees collected under such section with respect to such applica-
ble product are equal to the total amount of such fees that would be collected on such applic-
cable product if the fee imposed under section 4691(a)(1) also applied to the carbon-dioxide equivalent of the average amount of methane and other associated emissions emitted in the production of such applicable product (using a country-of-origin industry average, as deter-
mined by the Secretary in consultation with the Administrator of the Environmental Protection Agency).

“(B) ELECTION.—If an importer elects to provide reliable data (as determined by the Sec-
retary based upon the most recent calendar year for which such data is available, which may not be for any year beginning more than 3 years prior to importation) demonstrating the average actual methane and other associated emissions generated per unit of production of the applicable product, the fee imposed under section 4691(a)(1) with respect such applicable product imported into the United States shall be increased by the amount determined by the Secretary (in consultation with the Adminis-
trator of the Environmental Protection Agency)
necessary to ensure that the total fees collected
under such section with respect to such applica-
ble product are equal to the total amount of
such fees that would be collected on such applic-
able product if the fee imposed under section
4691(a)(1) also applied to the carbon-dioxide
equivalent of the actual average amount of
methane and other associated emissions emitted
in the production of such applicable product.

“SEC. 4695. BORDER ADJUSTMENTS FOR ENERGY-INTENSIVE MANUFACTURED GOODS.

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

“(b) Exports.—

“(1) In general.—In the case of any energy-

intensive manufactured good which is exported from
the United States and which is manufactured after
December 31, 2022, the Secretary shall pay to the
person exporting such good a refund equal to the
amount of the cost of such good attributable to any
fees imposed under this subchapter related to the
manufacturing of such energy-intensive manufac-
tured good (as determined under regulations estab-
lished by the Secretary).
“(2) Determination of refund.—The amount of the refund under paragraph (1) shall be determined based on the average amount of the cost of such good, as produced by the domestic manufacturer, which is attributable to any fees imposed under this subchapter.

“(c) Imports.—

“(1) Imposition of equivalency fee.—

“(A) In general.—In the case of any energy-intensive manufactured good imported into the United States after December 31, 2022, there is imposed an equivalency fee on the person importing such good in an amount equal to the amount determined under subparagraph (B) (as determined under regulations established by the Secretary).

“(B) Determination of fee.—

“(i) In general.—Subject to clause (ii), the amount of the equivalency fee under subparagraph (A) shall be an amount equal to the product of—

“(I) the amount of any fees that would be imposed under this subchapter if the energy-intensive manu-
factured good was manufactured in
the United States, multiplied by

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

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

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

“(ii) ALTERNATIVE CALCULATIONS.—

“(I) INDUSTRY-SPECIFIC DATA.—
In the case of any energy-intensive
manufactured good for which reliable
industry-specific data is available (as
determined by the Secretary), the
amount of the equivalency fee under
subparagraph (A) shall be an amount
equal to the amount determined under
clause (i) for such good, as deter-
mined by substituting ‘industry-spe-
specific for ‘economy-wide’ each place it appears.

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

“(aa) the amount of any fees that would be imposed under this subchapter if the energy-intensive manufactured good was manufactured in the United States, multiplied by

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

“(AA) the total amount of greenhouse gas emissions
related to the production of such good and any similar goods by the manufacturer and any parent company, subsidiary, or affiliate of such manufacturer during such calendar year, divided by "(BB) the total number of such goods which were produced by the manufacturer and any parent company, subsidiary, or affiliate of such manufacturer during such calendar year.

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

“(d) TREATMENT OF ALTERNATIVE POLICIES AS FEES.—Under regulations established by the Secretary, foreign policies that place an indirect price on carbon
through various credit or emissions trading regimes shall be treated as fees for purposes of subsection (e)(2).

“(e) Regulatory Authority.—

“(1) In general.—The Secretary shall consult with the Administrator of the Environmental Protection Agency, the Secretary of Energy, the Secretary of Commerce, and the United States Trade Representative, in establishing rules and regulations implementing the purposes of this section.

“(2) Treaties.—The Secretary, in consultation with the Secretary of State, may adjust the applicable amounts of the refunds and equivalency fees under this section in a manner that is consistent with any obligations of the United States under an international agreement, provided that any such adjustment does not undermine the purpose of this section to prevent carbon leakage to foreign countries or result in harm to domestic manufacturers.

“SEC. 4696. DEFINITIONS AND OTHER RULES.

“(a) Definitions.—For purposes of this subchapter:

“(1) Associated emissions.—The term ‘associated emissions’ means greenhouse gas emissions attributable to venting, flaring, and leakage across the supply chain or any other incidental process.
“(2) Carbon dioxide equivalent.—

“(A) In general.—Subject to subparagraph (B), the term ‘carbon dioxide equivalent’ means, with respect to a greenhouse gas, the quantity of such gas that has a global warming potential equivalent to 1 metric ton of carbon dioxide, as determined pursuant to table A–1 of subpart A of part 98 of title 40, Code of Federal Regulations, as in effect on the date of the enactment of the Save Our Future Act.

“(B) Exception.—In the case of methane, the term ‘carbon dioxide equivalent’ means the quantity of methane that has the same global warming potential over a 20-year period as 1 metric ton of carbon dioxide, as determined in accordance with the Fourth Assessment Report of the Intergovernmental Panel on Climate Change.

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

“(4) Energy-intensive manufactured good.—

“(A) In general.—The term ‘energy-intensive manufactured good’ means any manufactured good (other than any petroleum prod-
uct or fossil fuel) for which not less than 5 percent of the cost of which is attributable to energy costs, as determined by the Secretary.

“(B) LIST OF ENERGY-INTENSIVE MANUFACTURED GOODS.—

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

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

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

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

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

“(B) any natural gas liquids produced during natural gas extraction, including ethane,
propane, normal butane, isobutene, pentanes,
and other hydrocarbons.

“(7) Petroleum product.—The term ‘petroleum product’ has the same meaning given such product under section 4612(a)(3) and shall include any natural gas liquids produced during crude oil extraction, including ethane, propane, normal butane, isobutene, pentanes, and other hydrocarbons.

“(8) Single-use plastic product.—The term ‘single-use plastic product’ means any plastic product that is routinely disposed of after a single use (including plastic packaging, film, cups, cutlery, straws, and bags), unless such product is designed to be used solely for medical purposes.

“(9) Supply chain.—The term ‘supply chain’ means extraction and processing of coal and natural gas, extraction and refining of petroleum products, and the transmission, transport, storage, distribution, import, export, and other activities related to supplying coal, petroleum products, and natural gas to a consumer, not otherwise covered elsewhere in this subchapter as determined by the Administrator of the Environmental Protection Agency.

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

“(B) FRACTIONAL PART OF TON.—In the case of a fraction of a ton, any fee imposed by this subchapter on such fraction shall be the same fraction of the amount of such fee imposed on a whole ton.

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

“(b) OTHER RULES.—

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

“(2) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary to carry out the provisions of this subchapter.”.

(b) CLERICAL AMENDMENT.—The table of subchapters for chapter 38 of the Internal Revenue Code of
1986 is amended by adding at the end the following new item:

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

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to periods beginning after December 31, 2022.

SEC. 102. FEES ON CRITERIA AIR POLLUTANTS.

(a) DEFINITIONS.—In this section:

(1) ADMINISTRATOR.—The term “Administrator” means Administrator of the Environmental Protection Agency.

(2) COMMUNITY OF COLOR.—The term “community of color” means a census tract in which the population of any of the following categories of individuals is higher than the average population of that category for the State in which the census tract is located, or in which the cumulative population of 2 or more of the following categories is higher than the State average population of those 2 or more categories:

(A) Black.

(B) African American.

(C) Asian.

(D) Native American.

(E) Other non-White race.
(F) Hispanic.

(G) Latino.

(H) Linguistically isolated.

(3) **Criteria air pollutant.**—The term “criteria air pollutant” is within the meaning of the Clean Air Act (42 U.S.C. 7401 et seq.).

(4) **Environmental justice community.**—The term “environmental justice community” means—

   (A) a community of color;

   (B) a low-income community; and

   (C) a Tribal or indigenous community.

(5) **Indian tribe.**—The term “Indian Tribe” has the meaning given the term in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304).

(6) **Low-income community.**—The term “low-income community” means a census tract in which—

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

   (B) the median family income does not exceed—
(i) if the census tract is not located within a metropolitan area, 80 percent of the statewide median income; or

(ii) if the census tract is located within a metropolitan area, 80 percent of the greater of—

(I) the statewide median income;

and

(II) the median income of the metropolitan area.

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

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

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

(B) a native Hawaiian (as defined in section 201(a) of the Hawaiian Homes Commission Act, 1920 (42 Stat. 108, chapter 42));

(C) a Native (as defined in section 3 of the Alaska Native Claims Settlement Act (43 U.S.C. 1602)); and
(D) a Native American Pacific Islander (as defined in section 815 of the Native American Programs Act of 1974 (42 U.S.C. 2992c)).

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

(10) TRIBAL OR INDIGENOUS COMMUNITY.—

The term “Tribal or indigenous community” refers to a population of individuals who are members of—

(A) an Indian Tribe;

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

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

(b) MONITORING REQUIREMENT.—Beginning on January 1, 2023, the owner or operator of each major source shall ensure that the major source has continuous emission monitoring systems installed that are capable of volumetric monitoring of all emissions of criteria air pollutants from smoke stacks and exhaust outlets of the major source.

(c) REPORTING REQUIREMENT.—

(1) MAJOR SOURCES.—

(A) IN GENERAL.—The owner or operator of each major source shall submit to the Administrator on a monthly basis all data col-
lected by the continuous emission monitoring
system for that major source required under
subsection (b) with respect to each criteria air
pollutant.

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

(C) CIVIL PENALTY.—

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

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

(2) PUBLIC AVAILABILITY.—Not later than 30
days after the date on which the Administrator re-
ceives data submitted under paragraph (1), the Administrator shall make the data publicly available on a website of the Administrator.

(3) **Transfer of Data.**—The Administrator shall transfer the data submitted under paragraph (1) to the Secretary for the purpose of carrying out subsection (d).

(d) **Annual Emissions Fee.**—

(1) **In General.**—Beginning in calendar year 2024, the Secretary shall assess from the owner or operator of each major source within an environmental justice community or within 1 mile of an environmental justice community an annual emissions fee.

(2) **Fee Amount.**—Subject to paragraph (3), the annual emissions fee for a major source under paragraph (1) shall be in an amount equal to the sum of—

(A) the amount obtained by multiplying—

(i) the quantity, in pounds, of oxides of nitrogen emitted by the major source during the previous calendar year, as determined using the data submitted to the Administrator under subsection (c); and

(ii) $6.30;
(B) the amount obtained by multiplying—

(i) the quantity, in pounds, of PM$_{2.5}$ emitted by the major source during the previous calendar year, as determined using the data submitted to the Administrator under subsection (c); and

(ii) $38.90; and

(C) the amount obtained by multiplying—

(i) the quantity, in pounds, of sulfur dioxide emitted by the major source during the previous calendar year, as determined using the data submitted to the Administrator under subsection (c); and

(ii) $18.00.

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

(e) REPORT.—Not later than January 1, 2028, the Secretary, in conjunction with the Administrator, shall
submit to Congress and make public a report that assesses
the effect of this Act, and the amendments made by this
Act, on—

(1) greenhouse gas emissions;
(2) emissions of criteria air pollutants; and
(3) public health, with a particular emphasis on
evaluating the effects on air quality in environmental
justice communities.

TITLE II—RETURNING FEE REVENUE TO THE AMERICAN PEOPLE

SEC. 201. FEE REVENUE REBATES TO INDIVIDUALS.
(a) IN GENERAL.—Subchapter B of chapter 65 of the
Internal Revenue Code of 1986 is amended by inserting
after section 6428B the following new section:

“SEC. 6428C. FEE REVENUE REBATES TO INDIVIDUALS.
“(a) IN GENERAL.—In the case of an eligible indi-
vidual, there shall be allowed as a credit against the tax
imposed by subtitle A for the taxable year an amount
equal to the rebate amount determined for such taxable
year.
“(b) REBATE AMOUNT.—For purposes of this sec-
tion, the term ‘rebate amount’ means, with respect to any
taxpayer for any taxable year, the sum of—
“(1) $800 ($1,600 in the case of a joint return), plus

“(2) $300 multiplied by the number of dependents of the taxpayer for such taxable year.

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

“(1) any nonresident alien individual,

“(2) any individual who is a dependent of another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, and

“(3) an estate or trust.

“(d) LIMITATION BASED ON ADJUSTED GROSS INCOME.—

“(1) IN GENERAL.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by the amount which bears the same ratio to such credit (as so determined) as—

“(A) the excess of—

“(i) the taxpayer’s adjusted gross income for such taxable year, over

“(ii) $75,000, bears to
“(B) $5,000.

“(2) Special rules.—

“(A) Joint return or surviving spouse.—In the case of a joint return or a surviving spouse (as defined in section 2(a)), paragraph (1) shall be applied by substituting ‘$150,000’ for ‘$75,000’ and ‘$10,000’ for ‘$5,000’.

“(B) Head of household.—In the case of a head of household (as defined in section 2(b)), paragraph (1) shall be applied by substituting ‘$112,500’ for ‘$75,000’ and ‘$7,500’ for ‘$5,000’.

“(e) Definitions and Special Rules.—

“(1) Dependent defined.—For purposes of this section, the term ‘dependent’ has the meaning given such term by section 152.

“(2) Identification number requirement.—

“(A) In general.—In the case of a return other than a joint return, the $800 amount in subsection (b)(1) shall be treated as being zero unless the taxpayer includes the valid identification number of the taxpayer on the return of tax for the taxable year.
“(B) JOINT RETURNS.—In the case of a joint return, the $1,600 amount in subsection (b)(1) shall be treated as being—

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

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

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

“(D) VALID IDENTIFICATION NUMBER.—

“(i) IN GENERAL.—For purposes of this paragraph, the term ‘valid identification number’ means a social security number issued to an individual by the Social Security Administration on or before the due date for filing the return for the taxable year.

“(ii) ADOPTION TAXPAYER IDENTIFICATION NUMBER.—For purposes of subparagraph (C), in the case of a dependent who is adopted or placed for adoption, the
term ‘valid identification number’ shall include the adoption taxpayer identification number of such dependent.

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

“(F) COORDINATION WITH CERTAIN ADVANCE PAYMENTS.—In the case of any payment determined pursuant to subsection (g)(6), a valid identification number shall be treated for purposes of this paragraph as included on the taxpayer’s return of tax if such valid identification number is available to the Secretary as described in such subsection.

“(G) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Any omission of a correct valid identification number required under this paragraph shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.
“(3) Credit treated as refundable.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

“(4) Inflation adjustment.—

“(A) In general.—In the case of a taxable year beginning after 2023, the dollar amounts in subsection (b) and (d) shall each be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting ‘calendar year 2022’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(B) Rounding.—If any amount as increased under subparagraph (A) is not a multiple of $1, such amount shall be rounded to the nearest whole dollar amount.

“(f) Coordination with advance refunds of credit.—

“(1) Reduction of refundable credit.—The amount of the credit which would (but for this paragraph) be allowable under subsection (a) shall be reduced (but not below zero) by the aggregate re-
funds and credits made or allowed to the taxpayer
(or, except as otherwise provided by the Secretary,
any dependent of the taxpayer) under subsection (g).
Any failure to so reduce the credit shall be treated
as arising out of a mathematical or clerical error
and assessed according to section 6213(b)(1).

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

“(g) ADVANCE REFUNDS AND CREDITS.—

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

“(2) ADVANCE REFUND AMOUNT.—

“(A) IN GENERAL.—For purposes of para-
graph (1), the advance refund amount is the
amount that would have been allowed as a credit under this section for such taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.

“(B) TREATMENT OF DECEASED INDIVIDUALS.—For purposes of determining the advance refund amount with respect to such taxable year—

“(i) any individual who was deceased before the beginning of the taxable year described in subsection (a) shall be treated for purposes of applying subsection (e)(2) in the same manner as if the valid identification number of such person was not included on the return of tax for such taxable year (except that subparagraph (E) thereof shall not apply),

“(ii) notwithstanding clause (i), in the case of a joint return with respect to which only 1 spouse is deceased before the beginning of the taxable year described in subsection (a), such deceased spouse was a member of the Armed Forces of the United States at any time during the taxable year, and the valid identification number of such
deceased spouse is included on the return of tax for the taxable year, the valid identification number of 1 (and only 1) spouse shall be treated as included on the return of tax for the taxable year for purposes of applying subsection (e)(2)(B) with respect to such joint return, and

“(iii) no amount shall be determined under subsection (e)(2) with respect to any dependent of the taxpayer if the taxpayer (both spouses in the case of a joint return) was deceased before the beginning of the taxable year described in subsection (a).

“(3) TIMING AND MANNER OF PAYMENTS.—

“(A) TIMING.—The Secretary shall, subject to the provisions of this title, refund or credit any overpayment attributable to this subsection in the manner described in subparagraph (D). No refund or credit shall be made or allowed under this subsection after the end of the taxable year described in subsection (a).

“(B) DELIVERY OF PAYMENTS.—Notwithstanding any other provision of law, the Secretary may certify and disburse refunds payable under this subsection electronically to—
“(i) any account to which the payee received or authorized, on or after January 1 of the calendar year described in paragraph (1), a refund of taxes under this title or of a Federal payment (as defined in section 3332 of title 31, United States Code),

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

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

“(C) WAIVER OF CERTAIN RULES.—Notwithstanding section 3325 of title 31, United States Code, or any other provision of law, with respect to any payment of a refund under this subsection, a disbursing official in the executive branch of the United States Government may modify payment information received from an officer or employee described in section 3325(a)(1)(B) of such title for the purpose of facilitating the accurate and efficient delivery of
such payment. Except in cases of fraud or reckless neglect, no liability under section 3325, 3527, 3528, or 3529 of title 31, United States Code, shall be imposed with respect to payments made under this subparagraph.

“(D) Payment Schedule.—With respect to any refund payable under this subsection for any taxable year, the Secretary shall make 2 payments, each equal to 50 percent of such refund, to the payee—

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

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

“(4) No Interest.—No interest shall be allowed on any overpayment attributable to this subsection.

“(5) Application to Certain Individuals Who Have Not Filed a Recent Return of Tax At Time of Determination.—

“(A) In General.—In the case of any individual who, at the time of any determination made pursuant to paragraph (3), has filed a tax
return for neither the year described in paragraph (1) nor for the subsequent year, the Secretary may apply paragraph (1) on the basis of information available to the Secretary and, on the basis of such information, may determine the advance refund amount with respect to such individual without regard to subsection (d).

“(B) Payment to representative payees and fiduciaries.—In the case of any payment determined pursuant to subparagraph (A), such payment may be made to an individual or organization serving as the eligible individual’s representative payee or fiduciary for a federal benefit program and the entire amount of such payment so made shall be used only for the benefit of the individual who is entitled to the payment.

“(6) Special rule related to time of filing return.—Solely for purposes of this subsection, a return of tax shall not be treated as filed until such return has been processed by the Internal Revenue Service.

“(7) Notice to taxpayer.—As soon as practicable after the date on which the Secretary distributed any payment to an eligible taxpayer pursuant
to this subsection, notice shall be sent by mail to such taxpayer’s last known address. Such notice shall indicate the method by which such payment was made, the amount of such payment, a phone number for an appropriate point of contact at the Internal Revenue Service to report any error with respect to such payment, and such other information as the Secretary determines appropriate.

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

“(1) regulations or other guidance providing taxpayers the opportunity to provide the Secretary information sufficient to allow the Secretary to make payments to such taxpayers under subsection (g) (including the determination of the amount of such payment) if such information is not otherwise available to the Secretary, and

“(2) regulations or other guidance to ensure to the maximum extent administratively practicable that, in determining the amount of any credit under subsection (a) and any credit or refund under subsection (g), an individual is not taken into account more than once, including by different taxpayers and
including by reason of a change in joint return sta-
status or dependent status between the taxable year for
which an advance refund amount is determined and
the taxable year for which a credit under subsection
(a) is determined.

“(i) OUTREACH.—The Secretary shall carry out a ro-

bust and comprehensive outreach program to ensure that
all taxpayers described in subsection (h)(1) learn of their
eligibility for the advance refunds and credits under sub-
section (g); are advised of the opportunity to receive such
advance refunds and credits as provided under subsection
(h)(1); and are provided assistance in applying for such
advance refunds and credits. In conducting such outreach
program, the Secretary shall coordinate with other govern-
ment, State, and local agencies; federal partners; and com-

munity-based nonprofit organizations that regularly inter-
face with such taxpayers.”.

(b) TREATMENT OF CERTAIN POSSESSIONS.—

(1) PAYMENTS TO POSSESSIONS WITH MIRROR
CODE TAX SYSTEMS.—The Secretary of the Treas-
ury shall pay to each possession of the United States
which has a mirror code tax system amounts equal
to the loss (if any) to that possession by reason of
the amendments made by this section. Such
amounts shall be determined by the Secretary of the
Treasury based on information provided by the government of the respective possession.

(2) Payments to Other Possessions.—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the amendments made by this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payments to its residents.

(3) Inclusion of Administrative Expenses.—The Secretary of the Treasury shall pay to each possession of the United States to which the Secretary makes a payment under paragraph (1) or (2) an amount equal to the lesser of—

(A) the increase (if any) of the administrative expenses of such possession—
(i) in the case of a possession described in paragraph (1), by reason of the amendments made by this section, and

(ii) in the case of a possession described in paragraph (2), by reason of carrying out the plan described in such paragraph, or

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

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

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

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

(B) who is eligible for a payment under a plan described in paragraph (2).
(5) Mirror Code Tax System.—For purposes of this subsection, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(6) Treatment of Payments.—For purposes of section 1324 of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(c) Administrative Provisions.—

(1) Definition of Deficiency.—Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by striking “6428A, and 6428B” and inserting “6428A, 6428B, and 6428C”.

(2) Exception from Reduction or Off-Set.—Any refund payable by reason of section 6428C(g) of the Internal Revenue Code of 1986 (as added by this section), or any such refund payable by reason of subsection (b) of this section, shall not be—
(A) subject to reduction or offset pursuant to section 3716 or 3720A of title 31, United States Code,

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

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

(3) CONFORMING AMENDMENTS.—

(A) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “6428C,” after “6428B,”.

(B) The table of sections for subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 6428B the following new item:

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

(d) EFFECTIVE DATE.—This section, and the amendments made by this section, shall apply to taxable years beginning after December 31, 2022.

SEC. 202. STATE-BASED COST MITIGATION GRANT PROGRAM.

(a) IN GENERAL.—The Secretary of the Treasury shall provide to each State and each eligible Indian tribe that meets the requirements of subsection (d) a cost miti-
gation grant for each calendar year after 2022 in an
amount determined under subsection (e).

(b) Use of Funds.—A State or eligible Indian tribe
receiving a cost mitigation grant under this section shall
use the grant to assist with the transition to a low-carbon
economy, including—

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

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

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

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

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

(c) Amount of Grant.—
(1) **Amounts for States.**—The amount of the cost mitigation grant made to any State for any calendar year shall be equal to the product of—

(A) an amount equal to—

(i) the annual grant limitation determined under paragraph (4) for such calendar year; minus

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

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

(2) **State Allocation Percentage.**—The “State allocation percentage” for a State is the amount (expressed as a percentage) equal to the quotient of—

(A) the population of such State (as reported in the most recent decennial census); and

(B) the population of all States (as reported in the most recent decennial census).

(3) **Amounts for Eligible Indian Tribes.**—The amount of the cost mitigation grant made to any eligible Indian tribe for any calendar year shall be an amount equal to the quotient of—
(A) 3 percent of the annual grant limitation determined under paragraph (4) for such calendar year; divided by

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

(4) **ANNUAL APPROPRIATION FOR GRANTS.**—

(A) **IN GENERAL.**—The annual grant limitation is $10,000,000,000.

(B) **INFLATION ADJUSTMENT.**—

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

(I) such dollar amount; multiplied by

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

(aa) the CPI for the preceding calendar year; exceeds

(bb) the CPI for calendar year 2022.
(ii) CPI.—Rules similar to the rules of paragraphs (4) and (5) of section 1(f) of the Internal Revenue Code of 1986 shall apply for purposes of this subparagraph.

(5) Redistribution.—In any case in which one or more States do not meet the requirements described in subsection (d) for a calendar year, an amount equal to the State allocation percentage for such State or States shall be distributed to each State which did meet such conditions in an amount equal to the product of—

(A) such amount; and

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

(d) Requirements for Receipt of Grant.—A State or eligible Indian tribe is eligible to receive a cost mitigation grant for any calendar year if—

(1) the chief executive officer of the State or eligible Indian tribe certifies that the State or eligible Indian tribe will use such grant in a manner consistent with subsection (b);
(2) the State or eligible Indian tribe has filed with the Secretary of the Treasury a plan covering the calendar year which details the use of the funds received under the grant;

(3) the State or eligible Indian tribe agrees to comply with any audit requirements under subsection (e); and

(4) the State or eligible Indian tribe has complied with the requirements of this section for all preceding years or the State or eligible Indian tribe has remedied all prior noncompliance to the satisfaction of the Secretary of the Treasury.

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

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

(1) STATE.—The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the Commonwealth
of the Northern Mariana Islands, and the United
States Virgin Islands.

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

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

TITLE III—ASSISTANCE TO EN-
ERGY VETERANS AND THEIR
COMMUNITIES

SEC. 301. OFFICE OF ENERGY VETERANS ASSISTANCE.

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

(b) RESPONSIBILITIES OF ASSISTANT SECRETARY.—
The Secretary, acting through the Assistant Secretary,
shall be responsible for—
(1) hiring personnel and making employment decisions with regard to such personnel;

(2) issuing such regulations as may be necessary to carry out the purposes of this section;

(3) entering into cooperative agreements with other agencies and departments to ensure the efficiency of the administration of this section;

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

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

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

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

(8) administering the program established under section 302.

(e) AUTHORIZATION OF APPROPRIATIONS.—Beginning in fiscal year 2022 and in each fiscal year thereafter, there is authorized to be appropriated, out of moneys in
the Treasury not otherwise appropriated, such sums as may be necessary (not to exceed $50,000,000 for each fiscal year) to administer the office established under subsection (a).

(d) Administration.—

(1) Notification.—Not later than the date which is 4 months prior to the closure of a coal mine or coal power plant, the operator of such mine or plant shall provide notice to the Secretary with respect to such closure, including such information as is deemed necessary by the Secretary to determine the eligibility of any former employee of such mine or plant for any benefits provided under this section, as well as the amount of such benefits.

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

(A) with respect to any coal mine, any reduction in production occurring after the date of enactment of this Act which is accompanied by permanent layoffs; and

(B) with respect to any coal power plant, the permanent closure of 1 or more generating units occurring after the date of enactment of this Act which is accompanied by permanent layoffs.
(3) Qualified individual.—For purposes of this section, the term “qualified individual” means any individual—

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

(B) who, prior to such closure, was continually employed at 1 or more such mines or plants—

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

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

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

(e) Wage Replacement.—

(1) In general.—In the case of any qualified individual, during the applicable period, the Secretary shall provide such individual with payments in an amount which, for each month during such period, is equivalent to the average amount of monthly remuneration for employment paid to such individual during the 12-month period prior to the ter-
mination of their employment (as described in sub-
section (d)(3)(A)).

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

(3) Frequency of payment.—Any payment
required to be provided to an qualified individual
under this subsection shall be provided by the Sec-
retary on a basis which is not less frequent than
once per month during the applicable period.

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

(5) Tax treatment.—Any amount provided to
an qualified individual under this subsection shall be
treated as—
(A) gross income for purposes of the Internal Revenue Code of 1986; and

(B) for purposes of section 3101 of such Code, wages received by the individual with respect to employment.

(6) TRANSFER TO FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND.—There are hereby appropriated to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) amounts equal to the amount of taxes that would otherwise have been imposed under section 3111(a) of the Internal Revenue Code of 1986 if the amounts provided to qualified individuals under this subsection were treated as wages paid by the employer with respect to employment. Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have otherwise occurred to such Trust Fund pursuant to the treatment described in the preceding sentence.

(f) HEALTH INSURANCE BENEFITS.—
(1) IN GENERAL.—The Secretary shall provide the following health insurance benefits:

(A) In the case of a qualified individual who is receiving continuation coverage pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1161 et seq.) and section 4980B of the Internal Revenue Code of 1986, the Secretary shall transfer, each month, to the group health plan (or health insurance issuer offering health insurance coverage in connection with such a plan) of such qualified individual, the amount required to cover the same percentage of the qualified individual’s monthly premium (including coverage for any qualified beneficiaries) that such individual’s former employer contributed toward such premium during the individual’s employment.

(B) In the case of a qualified individual who is not eligible for continuation coverage as described in subparagraph (A), the Secretary shall transfer to the qualified individual, each month, an amount equal to the amount that the individual’s former employer contributed each month towards premiums for enrollment of the
individual and qualified beneficiaries in a group health plan (including any health insurance coverage offered in connection with such a plan), adjusted in accordance with the average increase in health insurance premiums in the individual market in the applicable State. This amount shall not be considered as gross income for purposes of the Internal Revenue Code of 1986 provided that the individual provides proof that it has been used to purchase health insurance coverage.

(2) Reduction of premiums payable by individuals.—In the case of a qualified individual and qualified beneficiaries receiving benefits described in paragraph (1)(A) during the applicable period of coverage described in paragraph (3)(A), such individual and beneficiaries shall be treated for purposes of part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1161 et seq.) and section 4980B of the Internal Revenue Code of 1986 as having paid in full the amount of such premium for a month if such qualified individual and qualified beneficiary pays the total monthly premium due, less the amount of
benefits paid on behalf of such individual and beneficiaries pursuant to paragraph (1)(A).

(3) Period of coverage with respect to COBRA continuation coverage.—For purposes of this subsection, the following shall apply:

(A) In general.—Subject to subparagraph (B), with respect to a qualified individual or qualified beneficiary who is receiving continuation coverage pursuant to part 6 of sub-

(B) End of plan.—With respect to a qualified individual and qualified beneficiaries described in subparagraph (A), if the employer ceases to provide any group health plan to any employee before the period of coverage described in such subparagraph ends, or if the...
qualified individual and qualified beneficiaries become ineligible for continuation coverage (other than for reasons described in paragraph (4)(A)(ii)), such qualified individual and qualified beneficiaries shall be eligible for benefits described in paragraph (1)(B).

(4) Duration of benefits.—

(A) Benefits with respect to COBRA continuation coverage.—The benefits described in paragraph (1)(A) shall continue until the earlier of—

   (i) the date that is 5 years after closure of a coal mine or coal power plant; or
   
   (ii) the date on which the qualified individual or qualified beneficiary becomes ineligible for continuation coverage pursuant to subparagraph (C) or (D)(ii) of section 602(2) of Employee Retirement Income Security Act of 1974 (29 U.S.C. 1162(2)) or clause (iii) or (iv) of section 4980B(f)(2)(B) of the Internal Revenue Code of 1986.

(B) Other benefits.—The benefits described in paragraph (1)(B) shall continue until the earlier of—
(i) the date that is 5 years after closure of a coal mine or coal power plant; or

(ii) the date on which the qualified individual or qualified beneficiary becomes eligible for benefits under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.).

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

(5) DEFINITIONS.—In this subsection—

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

(B) the term “qualified beneficiary” has the meaning given such term in section 607(3)(A) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1167(3)(A)).
(g) Retirement Savings Contributions.—

(1) In general.—In the case of a qualified individual, the Secretary shall pay to such individual amounts equal to the amount of employer contributions (other than elective deferrals) which were made to a qualified retirement plan (as defined in section 4974(e) of the Internal Revenue Code of 1986) of the individual as of the last month the individual was employed by the employer. Such payments shall be made on the same schedule as employer contributions under the plan.

(2) Limitation.—No payment shall be made under paragraph (1) after the date which is 60 months after the closure of the coal mine or coal power plant at which the individual was employed, unless such payment is made with respect to a period ending before such date.

(3) Tax treatment of contributions.—If the qualified individual demonstrates that the payments made under paragraph (1) are contributed to a qualified retirement plan (as so defined) of the individual, such payments shall be treated for purposes of the Internal Revenue Code of 1986 as if they had been made as employer contributions.

(h) Educational Benefits.—
(1) DEFINITIONS.—In this subsection:

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

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

(2) IN GENERAL.—The Secretary of Education shall carry out a program of educational assistance for any qualified individual and child of a qualified individual that is comparable to the program of education assistance administered by the Secretary of Veterans Affairs under chapter 33 of title 38, United States Code, except that—

(A) a qualified individual, and each child of a qualified individual, may receive the educational assistance provided under the program; and

(B) the educational assistance shall only be available for use—
(i) at a public, in-State institution or vocational school; or

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

(i) APPROPRIATION.—Except as provided in subsection (c), out of any money in the Treasury not otherwise appropriated, there shall be appropriated such sums as are necessary to carry out the purposes of this section, to remain available until expended.

SEC. 302. LOCAL REVENUE REPLENISHMENT.

(a) DEFINITIONS.—In this section:

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

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

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

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

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

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

(3) **INDIAN COUNTRY.**—The term “Indian country” has the meaning given the term in section 1151 of title 18, United States Code.

(4) **LOCAL REVENUE REPLENISHMENT AMOUNT.**—

(A) **IN GENERAL.**—The term “local revenue replenishment amount”, with respect to an eligible county or eligible Tribal government, means an amount equal to the applicable percentage of the lost revenue amount for the applicable 12-month period.
(B) Applicable percentage.—For purposes of subparagraph (A), the term “applicable percentage” means an amount (not less than zero), expressed as a percentage, equal to—

(i) for the first 12-month period following the month in which the applicable coal mine or coal power plant ceased all economic activity, 100 percent; and

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

(5) Lost revenue amount.—The term “lost revenue amount”, with respect to an eligible county or eligible Tribal government, means the amount of revenue lost by the eligible county or eligible Tribal government during a 12-month period due to the cessation of production of coal or electric power at the applicable coal mine or coal power plant, including revenue lost by subgovernmental entities within the eligible county or eligible Tribal government, such as school districts and towns, as determined in accordance with subsection (b)(2).
(6) Secretary.—The term “Secretary” means the Secretary of the Treasury.

(7) Tribal government.—The term “Tribal government” means the governing body of a federally recognized Indian Tribe (as defined in section 151.2 of title 25, Code of Federal Regulations).

(b) Payments to Eligible Counties and Eligible Tribal Governments.—

(1) In general.—On request of an eligible county or eligible Tribal government submitted to the Office of Energy Veterans Assistance established under section 301 for a 12-month period, the Secretary shall pay to the eligible county or eligible Tribal government the local revenue replenishment amount applicable to the 12-month period.

(2) Determination of lost revenue amount.—

(A) In general.—For purposes of subsection (a)(3), the eligible county or eligible Tribal government may estimate the lost revenue amount for the applicable 12-month period.

(B) Requirement.—

(i) In general.—Not later than 90 days after the last day of the applicable
12-month period, the eligible county or eligible Tribal government shall submit to the Secretary for verification documentation demonstrating the actual lost revenue amount for the eligible county or eligible Tribal government.

(ii) Payment Adjustment.—If the actual lost revenue amount for a 12-month period is greater than or less than the lost revenue amount estimated under subparagraph (A) for that period, the Secretary shall increase or decrease, as applicable, the payment made to the eligible county or eligible Tribal government under paragraph (1) for the succeeding 12-month period to reflect the difference.

(3) Maintenance of Funding.—Payments made to eligible counties or eligible Tribal governments under this section shall supplement (and not supplant) other Federal funding made available to eligible counties or eligible Tribal governments.

(4) Direct Payments.—Payments to eligible counties and eligible Tribal governments made under this section shall be made as direct payments and not as Federal financial assistance.
(c) REPORTING AND CERTIFICATION REQUIREMENT.—

(1) IN GENERAL.—Not later than 90 days after the date on which an eligible county or an eligible Tribal government receives a payment under this section, the eligible county or eligible Tribal government shall—

(A) publicly report any amounts the eligible county or eligible Tribal government has claimed on behalf of any subgovernmental entity in estimating the lost revenue amount for that payment under subsection (b)(2)(A); and

(B) certify to the Secretary that any such amounts have been transferred to the subgovernmental entity.

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

(d) MANDATORY FUNDING.—There is appropriated to the Secretary to carry out this section, out of any funds in the Treasury not otherwise appropriated,
$3,500,000,000 for each of fiscal years 2022 through 2031, to remain available until expended.

SEC. 303. ENVIRONMENTAL RESTORATION.

(a) ABANDONED MINE RECLAMATION FUND.—Section 401 of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1231) is amended—

(1) in subsection (b), in the matter preceding paragraph (1), by inserting “amounts transferred under subsection (g) and” before “amounts deposited”; and

(2) by adding at the end the following:

“(g) TRANSFER OF AMOUNTS TO FUND.—

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

“(2) INFLATION ADJUSTMENT.—The amount made available under paragraph (1) for each of fiscal years 2024 through 2032 shall be adjusted annually to reflect the change in the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics of the Department of Labor.”.

(b) COAL ASH CLEANUP.—
(1) IN GENERAL.—There are appropriated to the Administrator of the Environmental Protection Agency, out of any funds in the Treasury not otherwise appropriated, for each of fiscal years 2023 through 2032, to remain available until expended—

(A) $2,000,000 to carry out enforcement actions under the Solid Waste Disposal Act (42 U.S.C. 6901 et seq.) relating to coal ash cleanup;

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

(i) that contain coal ash or other hazardous materials relating to the production of electricity from coal; and

(ii)(I) for which there is no responsible party; or

(II) that are owned by rural electric cooperatives or municipalities, in cases in which cleanup costs would cause significant economic harm to ratepayers; and
(C) $1,500,000 to carry out the Technical Assistance Services for Communities Program of the Environmental Protection Agency.

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

(c) Orphaned, Abandoned, or Idled Wells on Federal Land.—Section 349 of the Energy Policy Act of 2005 (42 U.S.C. 15907) is amended—

(1) in subsection (g)—

(A) in paragraph (1)—

(i) by striking “to facilitate State efforts” and inserting “and Indian Tribes to facilitate State and Tribal efforts”; and

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

(B) in paragraph (2)—

(i) by striking “Commission, to assist the States” and inserting “Commission,
and Indian Tribes to assist the States and
Indian Tribes’; and

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

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

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

“(h) FUNDING.—

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

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

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

SEC. 304. COMMUNITY ASSISTANCE PROGRAMS.

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

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

(A) $80,000,000 for fiscal year 2023;
(B) $110,000,000 for fiscal year 2024; and
(C) $150,000,000 for each of fiscal years 2025 through 2032;

(2) to the Secretary of Commerce for the Assistance for Coal Communities initiative of the Economic Development Administration—

(A) $50,000,000 for fiscal year 2023;
(B) $70,000,000 for fiscal year 2024; and
(C) $90,000,000 for each of fiscal years 2025 through 2032; and

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

(A) $30,000,000 to the Appalachian Regional Commission for the high speed
broadband deployment initiative under section 14509 of title 40, United States Code; and

(B)(i) $5,000,000 to the Appalachian Regional Commission for salaries and other costs related to hiring additional employees; and

(ii) $3,000,000 to the Economic Development Administration for salaries and other costs related to hiring additional employees.

(b) INFLATION ADJUSTMENT.—

(1) IN GENERAL.—The amount made available under each of paragraphs (1)(C) and (2)(C) of subsection (a) for each of fiscal years 2026 through 2032 shall be adjusted annually to reflect the change in the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics of the Department of Labor.

(2) ADDITIONAL ADJUSTMENTS.—The amount made available under each of paragraph (3)(A) and clauses (i) and (ii) of paragraph (3)(B) of subsection (a) for each of fiscal years 2024 through 2032 shall be adjusted annually to reflect the change in the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics of the Department of Labor.
(c) Supplement, Not Supplant.—Amounts made available under subsection (a)(3)(B) shall supplement, and not supplant, amounts otherwise made available for the programs, initiatives, and purposes described in that subsection.

(d) Assistance to Oil and Gas Communities.—

(1) In General.—Section 209(c) of the Public Works and Economic Development Act of 1965 (42 U.S.C. 3149(c)) is amended—

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

(B) in paragraph (5), by striking the period at the end and inserting “; or”; and

(C) by adding at the end the following:

“(6) the loss of jobs, economic activity, or public revenues attributable to a decline in oil, natural gas, or mineral extraction from Federal land and related industries, for activities and programs that support economic diversification, job creation, capital investment, such as environmental remediation and infrastructure development, and workforce development and reemployment opportunities.”.

(2) Cost Sharing.—Section 204(e) of the Public Works and Economic Development Act of
1965 (42 U.S.C. 3144(c)) is amended by adding at
the end the following:

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

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

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

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

“(b) ADJUSTMENT.—The amount made available
under subsection (a) shall be adjusted annually to reflect
the change in the Consumer Price Index for All Urban
Consumers published by the Bureau of Labor Statistics
of the Department of Labor.”.
TITLE IV—ASSISTANCE TO ENVIRONMENTAL JUSTICE COMMUNITIES

SEC. 401. ASSISTANCE TO ENVIRONMENTAL JUSTICE COMMUNITIES.

(a) In General.—For each fiscal year beginning after September 30, 2022, the amounts appropriated under subsection (b) shall be apportioned as follows:

(1) Energy Affordability.—

(A) For the low-income home energy assistance program established under the Low-Income Home Energy Assistance Act of 1981 (42 U.S.C. 8621 et seq.), 33 percent of such amounts, of which 3 percent shall be allocated to Indian Tribes.

(B) For the weatherization assistance program implemented under part A of title IV of the Energy Conservation and Production Act (42 U.S.C. 6861 et seq.), 24 percent of such amounts.

(2) Pollution Reduction in Environmental Justice Communities.—

(A) For awarding competitive grants under the State Energy Program established under part D of title III of the Energy Policy and
Conservation Act (42 U.S.C. 6321 et seq.) to State energy offices to promote distributed energy resources, microgrids, community solar, energy efficiency, energy resilience, and building electrification in environmental justice communities (as defined in section 102(a)), 13 percent of such amounts.

(B) For grants under the Environmental Justice Small Grants Program and the Environmental Justice Collaborative Problem-Solving Cooperative Agreement Program (as those programs are in existence on the date of enactment of this Act) of the Environmental Protection Agency, 3 percent of such amounts.

(C) For enforcement activities of the Environmental Protection Agency under section 113 of the Clean Air Act (42 U.S.C. 7413), 3 percent of such amounts.

(D) For grants under the low or no emission grant program under subsection (c) of section 5339 of title 49, United States Code, 8 percent of such amounts, subject to the requirement that the amounts are used only to finance eligible projects under that subsection with re-
spect to zero emission vehicles (as defined in paragraph (1) of that subsection).


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

(3) BUSINESS DEVELOPMENT AND CAREER TRAINING.—

(A) For the Environmental Workforce and Job Training Grants program established under section 104(k)(7) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9604(k)(7)), 1 percent of such amounts.

(B) For the Environmental Career Worker Training Program of the National Institute of Environmental Health Sciences established pursuant to section 126(g) of the Superfund Amendments and Reauthorization Act of 1986 (29 U.S.C. 655 note; Public Law 99–499), 1 percent of such amounts.
(C) For grants under the Minority Science and Engineering Improvement Program under subpart 1 of part E of title III of the Higher Education Act of 1965 (20 U.S.C. 1067 et seq.), 1 percent of such amounts.

(D) For grants for public works and economic development under section 201 of the Public Works and Economic Development Act of 1965 (42 U.S.C. 3141), 2 percent of such amounts.

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

(F) For the Minority Business Development Agency, 0.5 percent of such amounts.

(4) TRIBAL PROGRAMS.—

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

(B) For grants under the Tribal Climate Resilience Program of the Bureau of Indian Affairs, 1 percent of such amounts.
(b) APPROPRIATION.—To carry out the purposes of this section, out of any funds in the Treasury not otherwise appropriated, there are appropriated amounts equal to the fees received into the Treasury under subchapter E of chapter 38 of the Internal Revenue Code of 1986 and section 102 of this Act, less any amounts refunded or paid under—

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

(2) section 6428C of such Code;

(3) section 401(g) of the Surface Mining Control and Reclamation Act of 1977; and

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

TITLE V—OTHER PROVISIONS

SEC. 501. PUBLIC DISCLOSURE OF REVENUES AND EXPENDITURES.

(a) ESTABLISHMENT OF WEBSITE.—The Secretary of the Treasury, or the Secretary’s designee, shall establish a website for purposes of making the disclosures described in subsection (b).

(b) DISCLOSURES.—The Secretary shall make publicly available, on an ongoing basis and as frequently as possible, the following information:
(1) The amount and sources of revenue attributable to this Act and the amendments made by this Act.

(2) The amount of tax savings and benefits received as a result of title II of this Act.

SEC. 502. SEVERABILITY.

If any provision of this Act or amendment made by this Act, or the application of a provision or amendment to any person or circumstance, is held to be unconstitutional, the remainder of this Act and amendments made by this Act, and the application of the provisions and amendment to any person or circumstance, shall not be affected by the holding.

SEC. 503. RULE OF CONSTRUCTION.

Nothing in this Act (or amendment made by this Act) or any regulation promulgated under this Act shall be construed so as to preempt or supersede any State or local law, regulation, policy, or program.

SEC. 504. REMEDIES PRESERVED.

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