

119TH CONGRESS
2D SESSION

H. R. 10102

To amend the Internal Revenue Code of 1986 to establish the data center electricity excise tax.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 13, 2026

Ms. SALINAS introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, and Science, Space, and Technology, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to establish the data center electricity excise tax.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Data Center Commu-
5 nity Reinvestment Act of 2026”.

1 **SEC. 2. DATA CENTER ELECTRICITY EXCISE TAX.**

2 (a) IN GENERAL.—Chapter 33 of the Internal Rev-
 3 enue Code of 1986 is amended by inserting after sub-
 4 chapter C the following new subchapter:

5 **“Subchapter D—Data Center Electricity**
 6 **Consumption**

“Sec. 4286. Excise tax on data center electricity consumption.

7 **“SEC. 4286. EXCISE TAX ON DATA CENTER ELECTRICITY**
 8 **CONSUMPTION.**

9 “(a) IN GENERAL.—There is hereby imposed on each
 10 data center a tax equal to 1 cent per kilowatt-hour of elec-
 11 tricity used by such data center.

12 “(b) DATA CENTER.—For purposes of this section,
 13 the term ‘data center’ means any facility—

14 “(1) that primarily contains electronic equip-
 15 ment used to process, store, or transmit digital in-
 16 formation, and

17 “(2) that has a maximum rated power capacity
 18 or total peak power load in excess of 1 megawatt.”.

19 (b) ALLOCATION OF FUNDS.—

20 (1) LAND AND WATER CONSERVATION FUND.—

21 There are hereby appropriated to the Land and
 22 Water Conservation Fund established under section
 23 200302 of title 54, United States Code, amounts
 24 equivalent to $\frac{1}{5}$ of the taxes received in the Treas-
 25 ury under section 4286 of the Internal Revenue

1 Code of 1986 (relating to tax on data center elec-
2 tricity consumption).

3 (2) HOUSING TRUST FUND.—There are hereby
4 appropriated to the Housing Trust Fund established
5 under section 1338 of the Federal Housing Enter-
6 prises Financial Safety and Soundness Act of 1992
7 amounts equivalent to $\frac{1}{5}$ of the taxes received in the
8 Treasury under section 4286 of the Internal Rev-
9 enue Code of 1986 (relating to tax on data center
10 electricity consumption).

11 (3) HAZARDOUS SUBSTANCE SUPERFUND.—
12 Section 9507(b) of the Internal Revenue Code of
13 1986 is amended—

14 (A) in paragraph (4), by striking “and” at
15 the end,

16 (B) in paragraph (5), by striking the pe-
17 riod at the end and inserting “, and”, and

18 (C) by adding at the end the following new
19 paragraph:

20 “(6) $\frac{1}{5}$ of the taxes received in the Treasury
21 under section 4286 (relating to tax on data center
22 electricity consumption).”.

23 (4) HIGHWAY TRUST FUND.—Section
24 9503(b)(1) of the Internal Revenue Code of 1986 is
25 amended by striking “equivalent to the taxes re-

1 ceived” and all that follows through subparagraph
2 (E) and inserting “equivalent to—

3 “(A) the taxes received in the Treasury before
4 October 1, 2028, under—

5 “(i) section 4041 (relating to taxes on die-
6 sel fuels and special motor fuels),

7 “(ii) section 4051 (relating to retail tax on
8 heavy trucks and trailers),

9 “(iii) section 4071 (relating to tax on
10 tires),

11 “(iv) section 4081 (relating to tax on gaso-
12 line, diesel fuel, and kerosene), and

13 “(v) section 4481 (relating to tax on use of
14 certain vehicles), and

15 “(B) $\frac{1}{5}$ of the taxes received in the Treasury
16 under section 4286 (relating to tax on data center
17 electricity consumption).”.

18 (5) ENERGY TECHNOLOGY TRUST FUND.—

19 (A) IN GENERAL.—Subchapter A of chap-
20 ter 98 of the Internal Revenue Code of 1986 is
21 amended by adding at the end the following
22 new section:

23 **“SEC. 9512. ENERGY TECHNOLOGY TRUST FUND.**

24 “(a) CREATION OF TRUST FUND.—There is hereby
25 established in the Treasury of the United States a trust

1 fund to be known as the Energy Technology Trust Fund,
 2 consisting of such amounts as may be appropriated or
 3 credited to such Trust Fund as provided in this section
 4 or section 9602(b).

5 “(b) TRANSFER TO TRUST FUND OF AMOUNTS
 6 EQUIVALENT TO CERTAIN TAXES.—There are hereby ap-
 7 propriated to the Energy Technology Trust Fund amounts
 8 equivalent to $\frac{1}{5}$ of the taxes received in the Treasury
 9 under section 4286 (relating to tax on data center elec-
 10 tricity consumption).

11 “(c) EXPENDITURES FROM TRUST FUND.—Amounts
 12 in the Energy Technology Trust Fund shall be available,
 13 as provided by appropriation Acts, to provide the cost of
 14 guarantees under title XVII of the Energy Policy Act of
 15 2005.”.

16 (B) CLERICAL AMENDMENT.—The table of
 17 sections for subchapter A of chapter 98 of such
 18 Code is amended by adding at the end the fol-
 19 lowing new item:

“Sec. 9512. Energy Technology Trust Fund.”.

20 (6) APPLICABILITY OF TRUST FUND RULES.—
 21 For purposes of section 9601 of the Internal Rev-
 22 enue Code of 1986, the amounts appropriated under
 23 paragraphs (1) and (2) shall be treated as appro-
 24 priations made under subchapter A of chapter 98 of
 25 such Code.

1 (c) CLERICAL AMENDMENT.—The table of sub-
2 chapters for chapter 33 of the Internal Revenue Code of
3 1986 is amended by inserting after the item relating to
4 subchapter C the following new item:

“SUBCHAPTER D—DATA CENTER ELECTRICITY CONSUMPTION”.

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to electricity used and taxes re-
7 ceived after the date of the enactment of this Act.

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