

119TH CONGRESS
2D SESSION

H. R. 8214

To provide emergency, targeted relief to middle-income Americans facing higher costs of living arising from war-related disruptions in global energy markets caused by the current conflict involving the United States, Israel, and Iran, and to prevent war profiteering in essential goods, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2026

Mrs. CHERFILUS-McCORMICK introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, 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 provide emergency, targeted relief to middle-income Americans facing higher costs of living arising from war-related disruptions in global energy markets caused by the current conflict involving the United States, Israel, and Iran, and to prevent war profiteering in essential goods, and for other purposes.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “W.A.R. Act Wartime
3 Anti-Profiteering and Relief Act”.

4 **SEC. 2. FINDINGS; DECLARATION OF EMERGENCY.**

5 (a) FINDINGS.—Congress finds the following:

6 (1) The ongoing armed conflict involving the
7 United States, Israel, And Iran (in this Act referred
8 to as the “U.S. Israel–Iran conflict”) has contrib-
9 uted to elevated global oil prices and higher gasoline
10 prices for consumers in the United States, with na-
11 tional averages rising and forecasters warning of ad-
12 ditional inflationary pressure on transportation and
13 logistics costs.

14 (2) Natural gas and liquefied natural gas mar-
15 kets are under strain because a significant share of
16 global supply transits or is priced with reference to
17 routes in and around the strait of hormuz, which are
18 directly affected by the U.S Israel–Iran conflict, ex-
19 posing American households to higher heating and
20 electricity costs.

21 (3) Increases in energy prices arising from the
22 U.S Israel–Iran conflict have cascading effects on
23 the costs of housing, food, and borrowing, dispro-
24 portionately burdening middle-income households who
25 are ineligible for many low-income assistance pro-

1 grams but lack sufficient savings to absorb sustained
2 price shocks.

3 (4) Bad actors, including certain market par-
4 ticipants in fuel, home heating, and consumer sta-
5 ples, have both the incentive and opportunity to en-
6 gage in unjustified price increases during the U.S
7 Israel–Iran conflict, exacerbating hardship for Amer-
8 ican families.

9 (b) DECLARATION OF EMERGENCY.—It is the sense
10 of Congress that the United States is experiencing a war-
11 related energy cost emergency directly attributable to the
12 U.S.–Israel–Iran conflict that warrants targeted, tem-
13 porary relief for middle-income households and enhanced
14 enforcement against price gouging in essential goods, for
15 the duration of that conflict and its immediate aftermath
16 only.

17 **SEC. 3. DEFINITIONS.**

18 In this Act:

19 (1) SECRETARY.—The term “Secretary” means
20 the Secretary of the Treasury.

21 (2) MIDDLE-INCOME HOUSEHOLD.—The term
22 “middle-income household” means, with respect to a
23 taxable year, a taxpayer whose household income is
24 between \$80,000 and \$160,000.

1 (3) U.S. ISRAEL–IRAN CONFLICT.—The term
2 “U.S.–Israel–Iran conflict” means the armed con-
3 flict beginning on or about February 2026 in which
4 the United States is materially engaged in hostilities
5 in support of Israel against Iran and associated
6 forces, as identified in public determinations by the
7 President pursuant to the War Powers Resolution.

8 (4) DESIGNATED U.S. ISRAEL–IRAN WAR EN-
9 ERGY EMERGENCY PERIOD.—The term “designated
10 U.S.–Israel–Iran war energy emergency period”
11 means the period—

12 (A) beginning on the date of enactment of
13 this Act; and

14 (B) ending on the earlier of—

15 (i) The date that is 365 days after the
16 effective date of a ceasefire or other agree-
17 ment formally terminating active hostilities
18 in the U.S Israel–Iran conflict, as certified
19 by the President; or

20 (ii) The date on which the secretary of
21 energy and the secretary jointly certify to
22 congress that energy prices attributable to
23 the U.S Israel–Iran conflict have materi-
24 ally normalized.

1 **TITLE I—WAR INFLATION EMER-**
2 **GENCY MIDDLE-CLASS RE-**
3 **LIEF**

4 **SEC. 101. [____].**

5 (a) ALLOWANCE OF CREDIT.—In the case of an eligi-
6 ble individual, there shall be allowed as a credit against
7 the tax imposed by chapter 1 of the Internal Revenue Code
8 of 1986 for each taxable year beginning in a designated
9 U.S.–Israel–Iran war energy emergency period an amount
10 equal to the war inflation credit determined under this sec-
11 tion.

12 (b) AMOUNT OF CREDIT.—The war inflation credit
13 for any taxable year shall be an amount determined by
14 the Secretary that is reasonably calculated to offset aver-
15 age increases in commuting, grocery, and utility costs in-
16 curred by middle-income households as a direct or indirect
17 result of the U.S.–Israel–Iran conflict, taking into account
18 family size and regional cost variations.

19 (c) ELIGIBILITY.—An individual is eligible for the
20 credit under this section if—

21 (1) such individual is a middle-income house-
22 hold for the taxable year; and

23 (2) neither such individual nor such individual's
24 spouse (in the case of a joint return) is a non-
25 resident alien individual.

1 (d) REFUNDABILITY; COORDINATION.—The credit al-
2 lowed under this section—

3 (1) shall be treated as a refundable credit; and

4 (2) shall be allowed in addition to any other
5 credit allowed under the Internal Revenue Code of
6 1986, subject to such coordination rules as the Sec-
7 retary may prescribe to prevent duplication of bene-
8 fits for the same costs.

9 (e) AUTOMATIC PHASE-OUT TIED TO CONFLICT.—

10 (1) IN GENERAL.—The credit under this section
11 shall be reduced ratably and ultimately terminated
12 for taxable years beginning after the first taxable
13 year that begins after both of the following condi-
14 tions have been met:

15 (A) The president has notified to congress
16 that a ceasefire or other agreement has for-
17 mally terminated active hostilities in the U.S
18 Israel–Iran conflict.

19 (B) The secretary of energy and the sec-
20 retary have jointly certified to congress that av-
21 erage national retail prices of gasoline and resi-
22 dential electricity have remained below specified
23 trigger thresholds for not fewer than 180 con-
24 secutive days and that such normalization is

1 not materially threatened by ongoing hostilities
2 related to the U.S Israel–Iran conflict.

3 (2) PUBLIC NOTICE.—The Secretary shall pub-
4 lish notice of any phase-out or termination under
5 paragraph (1) in the Federal Register and on an ap-
6 propriate public website.

7 **TITLE II—ANTI-PRICE GOUGING**
8 **IN ENERGY AND ESSENTIAL**
9 **GOODS**

10 **SEC. 201. PROHIBITION ON PRICE GOUGING DURING U.S.—**
11 **ISRAEL–IRAN WAR ENERGY EMERGENCY.**

12 (a) UNLAWFUL CONDUCT.—During any designated
13 U.S.–Israel–Iran war energy emergency period, it shall be
14 an unfair or deceptive act or practice under the Federal
15 Trade Commission Act for any covered entity to sell or
16 offer for sale covered goods at a price that—

17 (1) represents a grossly excessive increase over
18 the average price of such goods during the 60-day
19 period preceding the date of enactment of this Act;
20 and

21 (2) Is not substantially attributable to addi-
22 tional costs incurred, or reasonably anticipated to be
23 incurred, by the covered entity in connection with
24 the production, distribution, or sale of such goods,

1 including costs reasonably attributable to the U.S
2 Israel–Iran conflict.

3 (b) COVERED ENTITIES.—The term “covered entity”
4 means any person, partnership, corporation, or other busi-
5 ness entity engaged in the wholesale or retail sale of—

6 (1) motor fuel, diesel, or other transportation
7 fuels;

8 (2) home heating fuels, including natural gas,
9 heating oil, and electricity; or

10 (3) essential consumer staples, including food
11 and basic household necessities, as defined by the
12 Federal Trade Commission.

13 (c) COVERED GOODS.—The term “covered goods”
14 means any good described in subsection (b).

15 **SEC. 202. ENFORCEMENT BY FEDERAL TRADE COMMISSION**
16 **AND DEPARTMENT OF JUSTICE.**

17 (a) FEDERAL TRADE COMMISSION.—The Federal
18 Trade Commission shall have authority to enforce section
19 201 in the same manner, by the same means, and with
20 the same jurisdiction, powers, and duties as though all ap-
21 plicable terms and provisions of the Federal Trade Com-
22 mission Act were incorporated into and made a part of
23 this Act.

24 (b) DEPARTMENT OF JUSTICE.—The Attorney Gen-
25 eral may bring a civil action in an appropriate United

1 States district court to enforce section 201, to seek injunc-
2 tive relief, civil penalties, and restitution for affected con-
3 sumers, and to obtain such other relief as the court may
4 deem appropriate.

5 (c) STATE ENFORCEMENT PRESERVED.—Nothing in
6 this Act shall be construed to preempt any State law pro-
7 hibiting price gouging or to limit the authority of any
8 State attorney general to enforce such law.

9 (d) RULEMAKING.—The Federal Trade Commission
10 may promulgate such rules as are necessary and appro-
11 priate to carry out this title, including rules further defin-
12 ing “grossly excessive” for purposes of section 201(a), spe-
13 cifically in the context of price effects attributable to the
14 U.S.–Israel–Iran conflict.

15 **SEC. 203. FEDERAL TRADE COMMISSION STUDY AND RE-**
16 **PORT.**

17 (a) STUDY.—The Federal Trade Commission (in this
18 section referred to as the “Commission”) shall conduct a
19 study of the operation and enforcement of State and local
20 price gouging laws during the period of war-related dis-
21 ruptions in energy and essential goods markets caused by
22 the U.S.–Israel–Iran conflict, including—

23 (1) the extent to which such laws were activated
24 in response to the conflict;

1 (2) the types of products and services covered,
2 including fuel, home heating, and essential consumer
3 staples;

4 (3) enforcement actions taken by State and
5 local authorities; and

6 (4) any observed impacts on consumer welfare,
7 supply availability, and prices.

8 (b) RECOMMENDATIONS.—As part of the study under
9 subsection (a), the Commission shall evaluate whether a
10 permanent Federal baseline standard governing price
11 gouging during declared emergencies would promote con-
12 sumer protection and market stability, taking into account
13 the diversity of existing State approaches and experience
14 during the U.S.–Israel–Iran conflict.

15 (c) REPORT TO CONGRESS.—Not later than 18
16 months after the date of enactment of this Act, the Com-
17 mission shall submit to the Committee on Ways and
18 Means and the Committee on Energy and Commerce of
19 the House of Representatives and the Committee on Fi-
20 nance and the Committee on Commerce, Science, and
21 Transportation of the Senate a report—

22 (1) describing the results of the study con-
23 ducted under subsection (a); and

24 (2) setting forth the recommendations described
25 in subsection (b), including any specific legislative or

1 administrative actions the Commission considers ap-
2 propriate.

3 **SEC. 204. SUNSET; RULE OF CONSTRUCTION.**

4 (a) SUNSET.—All authorities and programs estab-
5 lished under this Act, including the war inflation refund-
6 able tax credit under section 101, and the prohibitions and
7 enforcement authorities created by sections 201 and 202,
8 shall terminate at the end of the designated U.S.–Israel–
9 Iran war energy emergency period, except as provided in
10 subsection (b).

11 (b) CONTINUING ACTIONS.—Any investigation, en-
12 forcement action, or proceeding commenced under this Act
13 before the date described in subsection (a) may be contin-
14 ued, and any civil or criminal liability for violations of this
15 Act incurred before such date shall remain in effect until
16 satisfied or discharged.

17 (c) RULE OF CONSTRUCTION.—Nothing in this Act
18 shall be construed to—

19 (1) limit, impair, or otherwise affect any au-
20 thority of the President or any Federal agency under
21 the Defense Production Act of 1950, the Federal
22 Trade Commission Act, or any other provision of
23 Federal law to prevent hoarding, accumulation, or
24 other forms of profiteering during an emergency; or

- 1 (2) preempt or displace any State or local law
- 2 prohibiting price gouging or other unfair or decep-
- 3 tive practices during a declared emergency.

