

111TH CONGRESS
2D SESSION

S. 3125

To amend the Internal Revenue Code of 1986 to extend the financing of
the Superfund.

IN THE SENATE OF THE UNITED STATES

MARCH 16, 2010

Mr. NELSON of Florida 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 extend
the financing of the Superfund.

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

3 **SECTION 1. SHORT TITLE.**

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

6 **SEC. 2. EXTENSION OF SUPERFUND EXCISE TAX.**

7 (a) IN GENERAL.—

8 (1) EXTENSION.—Section 4611(e) of the Inter-
9 nal Revenue Code of 1986 is amended to read as fol-
10 lows:

1 “(e) APPLICATION OF HAZARDOUS SUBSTANCE
 2 SUPERFUND FINANCING RATE.—The Hazardous Sub-
 3 stance Superfund financing rate under this section shall
 4 apply after December 31, 1986, and before January 1,
 5 1996, and after the date of the enactment of this sub-
 6 section and before January 1, 2019.”.

7 (2) MODIFICATION OF HAZARDOUS SUBSTANCE
 8 SUPERFUND FINANCING RATE.—Section
 9 4611(c)(2)(A) of such Code is amended by striking
 10 “9.7 cents” and inserting “17.0 cents”.

11 (3) INFLATION ADJUSTMENT.—Section 4611(c)
 12 of such Code is amended by adding at the end the
 13 following new paragraph:

14 “(3) ADJUSTMENT FOR INFLATION.—

15 “(A) IN GENERAL.—In the case of any
 16 taxable year beginning after December 31,
 17 2010, the amount under paragraph (2)(A) shall
 18 be increased by an amount equal to—

19 “(i) such amount, multiplied by

20 “(ii) the cost-of-living adjustment de-
 21 termined under section 1(f)(3) for the cal-
 22 endar year in which such taxable year be-
 23 gins by substituting ‘calendar year 2009’
 24 for ‘calendar year 1992’ in subparagraph
 25 (B) thereof.

1 “(B) ROUNDING.—If any increase deter-
 2 mined under this paragraph is not a multiple of
 3 0.1 cents, such increase shall be rounded to the
 4 next lowest multiple of 0.1 cents.”.

5 (b) MODIFICATION OF RATE OF TAX ON CERTAIN
 6 CHEMICALS.—Section 4661(b) of the Internal Revenue
 7 Code of 1986 is amended to read as follows:

8 “(b) AMOUNT OF TAX.—

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

“In the case of:	The tax is the following amount per ton
Acetylene	\$12.81
Benzene	12.81
Butane	12.81
Butylene	12.81
Butadiene	12.81
Ethylene	12.81
Methane	9.05
Napthalene	12.81
Propylene	12.81
Toluene	12.81
Xylene	12.81
Ammonia	6.94
Antimony	11.70
Antimony trioxide	9.86
Arsenic	11.70
Arsenic trioxide	8.97
Barium sulfide	6.05
Bromine	11.70
Cadmium	11.70
Chlorine	7.10
Chromium	11.70
Chromite	4.00
Potassium dichromate	4.44
Sodium dichromate	4.92
Cobalt	11.70
Cupric sulfate	4.92
Cupric oxide	9.44
Cuprous oxide	10.44

“In the case of:	The tax is the following amount per ton
Hydrochloric acid	0.76
Hydrogen fluoride	11.12
Lead oxide	10.89
Mercury	11.70
Nickel	11.70
Phosphorus	11.70
Stannous chloride	7.50
Stannic chloride	5.58
Zinc chloride	5.84
Zinc sulfate	5.00
Potassium hydroxide	0.58
Sodium hydroxide	0.74
Sulfuric acid	0.68
Nitric acid	0.63.

1 “(2) ADJUSTMENT FOR INFLATION.—

2 “(A) IN GENERAL.—In the case of any
3 taxable year beginning after December 31,
4 2010, each of the dollar amounts in the table
5 in paragraph (1) shall be increased by an
6 amount equal to—

7 “(i) such amount, multiplied by

8 “(ii) the cost-of-living adjustment de-
9 termined under section 1(f)(3) for the cal-
10 endar year in which such taxable year be-
11 gins by substituting ‘calendar year 2009’
12 for ‘calendar year 1992’ in subparagraph
13 (B) thereof.

14 “(B) ROUNDING.—If any increase deter-
15 mined under this paragraph is not a multiple of
16 \$0.01, such increase shall be rounded to the
17 next lowest multiple of \$0.01.”.

1 (c) TECHNICAL AMENDMENTS.—

2 (1) Section 4611(b) of the Internal Revenue
3 Code of 1986 is amended—

4 (A) by striking “or exported from” in
5 paragraph (1)(A),

6 (B) by striking “or exportation” in para-
7 graph (1)(B), and

8 (C) by striking “AND EXPORTATION” in
9 the heading.

10 (2) Section 4611(d)(3) of such Code is amend-
11 ed—

12 (A) by striking “or exporting the crude oil,
13 as the case may be” in the text and inserting
14 “the crude oil”, and

15 (B) by striking “OR EXPORTS” in the
16 heading.

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

○