

116TH CONGRESS
2D SESSION

S. 3157

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

IN THE SENATE OF THE UNITED STATES

JANUARY 8, 2020

Mr. BOOKER 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 reinstate the financing for the Hazardous Substance Superfund, and for other purposes.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Superfund Polluter
5 Pays Restoration Act of 2020”.

6 **SEC. 2. EXTENSION AND MODIFICATION OF SUPERFUND**
7 **EXCISE TAXES.**

8 (a) EXTENSION.—Subsection (e) of section 4611 of
9 the Internal Revenue Code of 1986 is amended to read
10 as follows:

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 that is 60 days after the date
 6 of the enactment of the Superfund Polluter Pays Restora-
 7 tion Act of 2020.”.

8 (b) MODIFICATION OF HAZARDOUS SUBSTANCE
 9 SUPERFUND FINANCING RATE.—

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

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

16 “(3) ADJUSTMENT FOR INFLATION.—

17 “(A) IN GENERAL.—In the case of any
 18 taxable year beginning after December 31,
 19 2019, the amount under paragraph (2)(A) shall
 20 be increased by an amount equal to—

21 “(i) such amount, multiplied by

22 “(ii) the cost-of-living adjustment de-
 23 termined under section 1(f)(3) for the cal-
 24 endar year in which such taxable year be-
 25 gins by substituting ‘calendar year 2018’

1 for ‘calendar year 1992’ in subparagraph
 2 (A)(ii) thereof.

3 “(B) ROUNDING.—If any increase deter-
 4 mined under this paragraph is not a multiple of
 5 0.1 cents, such increase shall be rounded to the
 6 next lowest multiple of 0.1 cents.”.

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

10 “(b) AMOUNT OF TAX.—

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

“In the case of:	The tax is the following amount per ton:
Acetylene	\$11.78
Benzene	11.78
Butane	11.78
Butylene	11.78
Butadiene	11.78
Ethylene	11.78
Methane	8.32
Napthalene	11.78
Propylene	11.78
Toluene	11.78
Xylene	11.78
Ammonia	6.39
Antimony	10.77
Antimony trioxide	9.07
Arsenic	10.77
Arsenic trioxide	8.25
Barium sulfide	5.56
Bromine	10.77
Cadmium	10.77
Chlorine	6.53
Chromium	10.77
Chromite	3.68
Potassium dichromate	4.09

“In the case of:	The tax is the following amount per ton:
Sodium dichromate	4.52
Cobalt	10.77
Cupric sulfate	4.52
Cupric oxide	8.69
Cuprous oxide	9.60
Hydrochloric acid	0.70
Hydrogen fluoride	10.23
Lead oxide	10.02
Mercury	10.77
Nickel	10.77
Phosphorus	10.77
Stannous chloride	6.90
Stannic chloride	5.13
Zinc chloride	5.37
Zinc sulfate	4.60
Potassium hydroxide	0.53
Sodium hydroxide	0.68
Sulfuric acid	0.63
Nitric acid	0.58.

1 “(2) ADJUSTMENT FOR INFLATION.—

2 “(A) IN GENERAL.—In the case of any
3 taxable year beginning after December 31,
4 2019, 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 2018’
12 for ‘calendar year 1992’ in subparagraph
13 (A)(ii) thereof.

14 “(B) ROUNDING.—If any increase deter-
15 mined under this paragraph is not a multiple of

1 \$0.01, such increase shall be rounded to the
2 next lowest multiple of \$0.01.”.

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

7 **SEC. 3. CLARIFICATION OF DEFINITION OF CRUDE OIL FOR**
8 **EXCISE TAX PURPOSES.**

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

12 “(1) CRUDE OIL.—The term ‘crude oil’ includes
13 crude oil condensates, natural gasoline, any bitumen
14 or bituminous mixture, any oil derived from a bitu-
15 men or bituminous mixture (including oil derived
16 from tar sands), and any oil derived from kerogen-
17 bearing sources (including oil derived from oil
18 shale).”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall apply to oil and petroleum products re-
21 ceived or entered during calendar quarters beginning more
22 than 60 days after the date of the enactment of this Act.

1 **SEC. 4. USE OF HAZARDOUS SUBSTANCE SUPERFUND FOR**
 2 **CLEANUP.**

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

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

15 (2) in subsection (c)—

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

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

22 (b) AMENDMENT TO THE INTERNAL REVENUE
 23 CODE.—Section 9507 of the Internal Revenue Code of
 24 1986 is amended—

25 (1) in subsection (c)(1)—

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

3 (B) by striking “the Superfund Amend-
4 ments and Reauthorization Act of 1986” in
5 subparagraph (A)(i) thereof and inserting “the
6 Superfund Polluter Pays Restoration Act of
7 2020”; and

8 (2) in subsection (d)(3), by striking subpara-
9 graph (B) and redesignating subparagraph (C) as
10 subparagraph (B).

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