Public Law 118–143
118th Congress

An Act

To require the Secretary of the Treasury to mint coins in commemoration of the FIFA World Cup 2026, and for other purposes.

Dec. 11, 2024
[H.R. 7438]

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

FIFA World Cup 2026 Commemorative Coin Act.
31 USC 5112 note.

SECTION 1. SHORT TITLE.

This Act may be cited as the "FIFA World Cup 2026 Commemorative Coin Act".

SEC. 2. FINDINGS.

Congress finds the following:

(1) The FIFA World Cup 2026—

(A) will be held in the United States, Mexico, and Canada;

(B) will be the first time the Men's World Cup has been held in the United States in 32 years; and

(C) will be the second Men's World Cup hosted by the United States and the largest and most inclusive World Cup ever hosted, with 48 teams in 16 cities across 3 countries.

(2) Host cities and locations in the United States will include Atlanta, Boston, Dallas, Houston, Kansas City, Los Angeles, Miami, the New York/New Jersey area, the San Francisco Bay area, and Seattle.

(3) The FIFA World Cup 2026 will be organized under a FIFA-led operating model, which was introduced in the FIFA Women's World Cup in Australia and New Zealand in 2023.

(4) Through the FIFA-led operating model, the FIFA World Cup 2026 is being planned and executed by FWC2026 US, Inc., an organization exempt from taxation pursuant to section 501(c)(4) of the Internal Revenue Code of 1986, headquartered in Miami.

(5) The FIFA-led operating model includes a guaranteed framework for providing a legacy fund to each participating host member: the United States Soccer Federation, Canada Soccer, and the Mexican Football Federation.

(6) A FIFA World Cup 2026 commemorative coin program has the opportunity to shape a lasting legacy for the sport of soccer in the United States, support underserved communities, and celebrate a unifying global event.

SEC. 3. COIN SPECIFICATIONS.

(a) DENOMINATIONS.—The Secretary of the Treasury shall mint and issue the following coins in commemoration of the FIFA World Cup 2026:

(1) $5 GOLD COINS.—Not more than 100,000 $5 coins, each of which shall—

(A) weigh 8.359 grams;

(B) have a diameter of 0.850 inches; and

(C) contain not less than 90 percent gold.

(2) $1 SILVER COINS.—Not more than 500,000 $1 coins, each of which shall—

(A) weigh 26.73 grams;

(B) have a diameter of 1.500 inches; and

(C) contain not less than 90 percent silver.

(3) HALF-DOLLAR CLAD COINS.—Not more than 750,000 half-dollar coins, each of which shall—

(A) weigh 11.34 grams;

(B) have a diameter of 1.205 inches; and

(C) be minted to the specifications for half-dollar coins contained in section 5112(b) of title 31, United States Code.

(b) LEGAL TENDER.—The coins minted under this Act shall be legal tender, as provided in section 5103 of title 31, United States Code.

(c) NUMISMATIC ITEMS.—For purposes of sections 5134 and 5136 of title 31, United States Code, all coins minted under this Act shall be considered to be numismatic items.

Determination.

(d) MINTAGE LIMIT EXCEPTION.—If the Secretary determines, based on independent, market-based research conducted by FWC2026 US, Inc., that the mintage levels described in this section are not adequate to meet public demand, the Secretary may increase the mintage levels as the Secretary determines is necessary to meet public demand.

SEC. 4. DESIGN OF COINS.

(a) DESIGN REQUIREMENTS.—

(1) IN GENERAL.—The designs of the coins minted under this Act shall be emblematic of the sport of soccer and the FIFA World Cup.

(2) DESIGNATION AND INSCRIPTIONS.—On each coin minted under this Act, there shall be—

(A) a designation of the value of the coin;

(B) an inscription of the year "2026"; and

(C) inscriptions of the words "Liberty", "In God We Trust", "United States of America", and "E Pluribus Unum".

(3) SELECTION.—The designs for the coins minted under this Act shall be—

(A) selected by the Secretary after consultation with—

(i) FWC2026 US, Inc.; and

(ii) the Commission of Fine Arts; and

(B) reviewed by the Citizens Coinage Advisory Committee.

SEC. 5. ISSUANCE OF COINS.

(a) QUALITY OF COINS.—The Secretary may issue coins minted under this Act in uncirculated and proof qualities.

(b) PERIOD OF ISSUANCE.—The Secretary may issue coins under this Act only during the calendar year beginning on January 1, 2026.

SEC. 6. SALE OF COINS.

(a) SALE PRICE.—The coins issued under this Act shall be sold by the Secretary at a price equal to the sum of—

(1) the face value of the coins;

(2) the surcharge provided in section 7(a) with respect to such coins; and

(3) the cost of designing and issuing the coins (including labor, materials, dies, use of machinery, overhead expenses, marketing, and shipping).

(b) BULK SALES.—The Secretary shall make bulk sales of the coins issued under this Act at a reasonable discount.

(c) PREPAID ORDERS.—

(1) IN GENERAL.—The Secretary shall accept prepaid orders for the coins minted under this Act before the issuance of such coins.

(2) DISCOUNT.—Sale prices with respect to prepaid orders under paragraph (1) shall be at a reasonable discount.

SEC. 7. SURCHARGES.

(a) IN GENERAL.—All sales of coins issued under this Act shall include a surcharge of—

(1) $35 per coin for the $5 coin;

(2) $10 per coin for the $1 coin; and

(3) $5 per coin for the half-dollar coin.

(b) DISTRIBUTION.—Subject to section 5134(f) of title 31, United States Code, all surcharges received by the Secretary from the sale of coins issued under this Act shall be paid to FWC2026 US, Inc., for the purpose of aiding or executing United States-based soccer programs and activities, including the promotion of—

(1) FIFA's legacy programs in the United States; and

(2) efforts to grow the sport of soccer throughout the United States, with a focus on youth, inner cities, and underserved communities.

(c) AUDITS.—FWC2026 US, Inc., shall be subject to the audit requirements of section 5134(f)(2) of title 31, United States Code, with regard to the amounts received under subsection (b).

(d) LIMITATION.—Notwithstanding subsection (a), no surcharge may be included with respect to the issuance under this Act of any coin during a calendar year if, as of the time of such issuance, the issuance of such coin would result in the number of commemorative coin programs issued during such year to exceed the annual 2 commemorative coin program issuance limitation under section 5112(m)(1) of title 31, United States Code (as in effect on the date of the enactment of this Act). The Secretary may issue guidance to carry out this subsection.

SEC. 8. FINANCIAL ASSURANCES.

The Secretary shall take such actions as may be necessary to ensure that—

(1) minting and issuing coins under this Act will not result in any net cost to the United States Government; and

(2) no funds, including applicable surcharges, are disbursed to any recipient designated in section 7(b) until the total cost of designing and issuing all of the coins authorized by this

Act (including labor, materials, dies, use of machinery, winning design compensation, overhead expenses, and shipping) is recovered by the United States Treasury, consistent with sections 5112(m) and 5134(f) of title 31, United States Code.

SEC. 9. DEFINITIONS.

In this Act:

(1) FIFA.—The term "FIFA" means the Fédération Internationale de Football Association.

(2) FIFA WORLD CUP 2026.—The term "FIFA World Cup 2026" means the FIFA Men's World Cup held in 2026.

(3) FWC2026 US, INC.—The term "FWC2026 US, Inc." means the FIFA subsidiary incorporated in the United States for the purpose of operating the FIFA World Cup 2026 and related programs.

Approved December 11, 2024.

LEGISLATIVE HISTORY—H.R. 7438:

CONGRESSIONAL RECORD, Vol. 170 (2024):
Sept. 17, considered and passed House.
Dec. 2, considered and passed Senate.