

115TH CONGRESS  
1ST SESSION

# H. R. 4209

To rebuild the Nation's infrastructure, provide a consumer rebate to the American people, assist coal country, reduce harmful pollution, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 1, 2017

Mr. LARSON of Connecticut (for himself, Ms. BARRAGÁN, Mr. BLUMENAUER, Mr. CAPUANO, Mr. CARBAJAL, Mr. CARSON of Indiana, Mr. COHEN, Mr. DEFazio, Mrs. DEMINGS, Mr. MICHAEL F. DOYLE of Pennsylvania, Mr. GALLEG0, Mr. HASTINGS, Mr. HUFFMAN, Ms. NORTON, Mr. PAYNE, Ms. BLUNT ROCHESTER, and Ms. WILSON of Florida) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure, Energy and Commerce, Agriculture, Education and the Workforce, Natural Resources, 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

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## A BILL

To rebuild the Nation's infrastructure, provide a consumer rebate to the American people, assist coal country, reduce harmful pollution, 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; TABLE OF CONTENTS.**

2 (a) SHORT TITLE.—This Act may be cited as the  
3 “America Wins Act”.

4 (b) TABLE OF CONTENTS.—The table of contents for  
5 this Act is as follows:

- Sec. 1. Short title; table of contents.
- Sec. 2. Tax on carbon dioxide content of certain substances.
- Sec. 3. Energy Refund Program.
- Sec. 4. Consumer tax rebate.

6 **SEC. 2. TAX ON CARBON DIOXIDE CONTENT OF CERTAIN**  
7 **SUBSTANCES.**

8 (a) IN GENERAL.—Chapter 38 of the Internal Rev-  
9 enue Code of 1986 (relating to environmental taxes) is  
10 amended by adding at the end thereof the following new  
11 subchapter:

12 **“Subchapter E—Tax on Carbon Dioxide**  
13 **Content of Certain Substances**

- “Sec. 4691. Imposition of tax.
- “Sec. 4692. Refunds or credits.
- “Sec. 4693. Border adjustments.
- “Sec. 4694. Definitions and special rules.

14 **“SEC. 4691. IMPOSITION OF TAX.**

15 “(a) IN GENERAL.—There is hereby imposed a tax  
16 on any taxable carbon substance sold by the manufacturer,  
17 producer, or importer thereof.

18 “(b) AMOUNT OF TAX.—

19 “(1) IN GENERAL.—The amount of tax imposed  
20 by subsection (a) on any taxable carbon substance  
21 shall be the applicable amount per ton of carbon di-

oxide content of such substance, as determined by the Secretary in consultation with the Secretary of Energy.

“(2) FRACTIONAL PART OF TON.—In the case of a fraction of a ton, the tax imposed by subsection (a) shall be the same fraction of the amount of such tax imposed on a whole ton.

“(3) APPLICABLE AMOUNT.—For purposes of paragraph (1)—

“(A) IN GENERAL.—For calendar year 2019, the term ‘applicable amount’ means \$49.

“(B) ANNUAL ADJUSTMENTS GENERALLY.—In the case of any taxable year beginning in a calendar year after 2019, the dollar amount in subparagraph (A) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined—

“(I) by substituting ‘calendar year 2018’ for ‘calendar year 1992’ in subparagraph (B) thereof, and

1 “(II) by substituting for the CPI  
2 referred to section 1(f)(3)(A) the  
3 amount that such CPI would have  
4 been if the annual percentage increase  
5 in CPI with respect to each year after  
6 2019 had been 2 percentage points  
7 greater.

8 “(c) SUBSTANCE TAXED ONLY ONCE.—No tax shall  
9 be imposed by subsection (a) with respect to a taxable car-  
10 bon substance if the person who would be liable for such  
11 tax establishes that a prior tax imposed by such section  
12 has been imposed with respect to such product.

13 “(d) EXEMPTION FOR EXPORTS.—

14 “(1) TAX-FREE SALES.—

15 “(A) IN GENERAL.—No tax shall be im-  
16 posed under subsection (a) on the sale by the  
17 manufacturer or producer of any taxable carbon  
18 substance for export or for resale by the pur-  
19 chaser to a second purchaser for export.

20 “(B) PROOF OF EXPORT REQUIRED.—

21 Rules similar to the rules of section 4221(b)  
22 shall apply for purposes of subparagraph (A).

23 “(2) CREDIT OR REFUND WHERE TAX PAID.—

24 “(A) IN GENERAL.—Except as provided in  
25 subparagraph (B), if—

1 “(i) tax under subsection (a) was paid  
2 with respect to any taxable carbon sub-  
3 stance, and

4 “(ii)(I) such substance was exported  
5 by any person, or

6 “(II) such substance was used as a  
7 material in the manufacture or production  
8 of a taxable carbon substance which was  
9 exported by any person and which, at the  
10 time of export, was a taxable carbon sub-  
11 stance,

12 credit or refund (without interest) of such tax  
13 shall be allowed or made to the person who paid  
14 such tax.

15 “(B) CONDITION TO ALLOWANCE.—No  
16 credit or refund shall be allowed or made under  
17 subparagraph (A) unless the person who paid  
18 the tax establishes that he—

19 “(i) has repaid or agreed to repay the  
20 amount of the tax to the person who ex-  
21 ported the taxable carbon substance, or

22 “(ii) has obtained the written consent  
23 of such exporter to the allowance of the  
24 credit or the making of the refund.

1                   “(C) REFUNDS DIRECTLY TO EX-  
 2 PORTER.—The Secretary shall provide, in regu-  
 3 lations, the circumstances under which a credit  
 4 or refund (without interest) of the tax under  
 5 subsection (a) shall be allowed or made to the  
 6 person who exported the taxable carbon sub-  
 7 stance, where—

8                   “(i) the person who paid the tax  
 9 waives his claim to the amount of such  
 10 credit or refund, and

11                   “(ii) the person exporting the taxable  
 12 carbon substance provides such informa-  
 13 tion as the Secretary may require in such  
 14 regulations.

15 **“SEC. 4692. REFUNDS OR CREDITS.**

16                   “(a) SEQUESTERED CARBON.—Under regulations  
 17 prescribed by the Secretary, if—

18                   “(1) a person uses a taxable carbon substance  
 19 as a feedstock so that the carbon associated with  
 20 such substance will not be emitted, or

21                   “(2) a person captures and sequesters the car-  
 22 bon in a taxable carbon substance,  
 23 then an amount equal to the amount of tax in effect under  
 24 section 4691(b) with respect to such substance for the cal-  
 25 endar year in which such use begins shall be allowed as

1 a credit or refund (without interest) to such person in the  
2 same manner as if it were an overpayment of tax imposed  
3 by section 4691.

4 “(b) PREVIOUSLY TAXED CARBON SUBSTANCES  
5 USED TO MAKE ANOTHER TAXABLE CARBON SUB-  
6 STANCE.—Under regulations prescribed by the Secretary,  
7 if—

8 “(1) a tax under section 4691 was paid with re-  
9 spect to any taxable carbon substance, and

10 “(2) such substance was used by any person in  
11 the manufacture or production of any other sub-  
12 stance which is a taxable carbon substance,

13 then an amount equal to the tax so paid shall be allowed  
14 as a credit or refund (without interest) to such person in  
15 the same manner as if it were an overpayment of tax im-  
16 posed by section 4691(a). In any case to which this para-  
17 graph applies, the amount of any such credit or refund  
18 shall not exceed the amount of tax imposed by section  
19 4691(a) on the other taxable fuel manufactured or pro-  
20 duced (or which would have been imposed by such sub-  
21 section on such other fuel but for section 4691(c)).

22 **“SEC. 4693. BORDER ADJUSTMENTS.**

23 “(a) IMPORTS.—The Secretary shall impose a carbon  
24 equivalency fee on imports of carbon-intensive goods that

1 shall be equivalent to the cost that domestic producers of  
2 comparable carbon-intensive goods incur as a result of—

3 “(1) taxes paid by manufacturers, producers,  
4 and importers of taxable carbon substances under  
5 this section, and

6 “(2) carbon equivalency fees paid by importers  
7 of carbon intensive goods used in the production of  
8 the comparable carbon intensive goods in question.

9 “(b) EXPORTS.—Notwithstanding the limitations of  
10 section 4692, the Secretary shall allow as a credit or re-  
11 fund (without interest) to the exporter of a carbon-inten-  
12 sive good produced in the United States in the same man-  
13 ner as if it were an overpayment of tax imposed by section  
14 4691 an amount equivalent to the cost that domestic pro-  
15 ducers of such carbon intensive goods incur as a result  
16 of—

17 “(1) taxes paid by manufacturers, producers,  
18 and importers of taxable carbon substances under  
19 this section, and

20 “(2) carbon equivalency fees paid by importers  
21 of carbon intensive goods used in the production of  
22 the comparable carbon intensive goods in question.

23 “(c) EXPIRATION.—This section shall cease to have  
24 effect at such time as and to the extent that—



1 “(1)(A) an international agreement requiring  
 2 countries that emit greenhouse gases and produce  
 3 carbon intensive goods for international markets to  
 4 adopt equivalent measures comes into effect, or

5 “(B) the country of export has implemented  
 6 equivalent measures, and

7 “(2) the actions provided for by subsections (a)  
 8 and (b) are no longer appropriate.

9 **“SEC. 4694. DEFINITIONS AND SPECIAL RULES.**

10 “(a) DEFINITIONS.—For purposes of this sub-  
 11 chapter—

12 “(1) TAXABLE CARBON SUBSTANCE.—The term  
 13 ‘taxable carbon substance’ means—

14 “(A) coal (including lignite and peat),

15 “(B) petroleum and any petroleum product  
 16 (as defined in section 4612(a)(3)), and

17 “(C) natural gas,

18 which is extracted, manufactured, or produced in the  
 19 United States or entered into the United States for  
 20 consumption, use, or warehousing.

21 “(2) UNITED STATES.—The term ‘United  
 22 States’ has the meaning given such term by section  
 23 4612(a)(4).

1           “(3) IMPORTER.—The term ‘importer’ means  
2           the person entering the taxable carbon substance for  
3           consumption, use, or warehousing.

4           “(4) TON.—The term ‘ton’ means metric tons.  
5           In the case of any taxable carbon substance which  
6           is a gas, the term ‘ton’ means the amount of such  
7           gas in cubic feet which is the equivalent of a metric  
8           ton on a molecular weight basis.

9           “(5) CARBON-INTENSIVE GOOD.—The term  
10          ‘carbon-intensive good’ means a good that (as identi-  
11          fied by the Secretary by rule)—

12                 “(A) is a primary product, or

13                 “(B) is a manufactured item in which one  
14                 or more primary products are inputs and the  
15                 cost of production of which in the United States  
16                 is significantly increased by this subchapter.

17          “(6) PRIMARY PRODUCT.—The term ‘primary  
18          product’ means—

19                 “(A) iron, steel, steel mill products (includ-  
20                 ing pipe and tube), aluminum, cement, glass  
21                 (including flat, container, and specialty glass  
22                 and fiberglass), pulp, paper, chemicals, or in-  
23                 dustrial ceramics, and

24                 “(B) any other manufactured product that  
25                 the Secretary determines—

1 “(i) is sold for purposes of further  
2 manufacture, and

3 “(ii) generates, in the course of the  
4 manufacture of the product, direct and in-  
5 direct carbon-dioxide emissions that are  
6 comparable (on an emissions-per-dollar of  
7 output basis) to emissions generated in the  
8 manufacture or production of primary  
9 products identified in subparagraph (A).

10 “(7) EQUIVALENT MEASURE.—The term ‘equiv-  
11 alent measure’ means a tax or other regulatory re-  
12 quirement that imposes a cost on manufacturers of  
13 carbon intensive goods located outside the United  
14 States approximately equal to the cost imposed by  
15 section 4691 on manufacturers of comparable car-  
16 bon intensive goods located in the United States.

17 “(b) USE TREATED AS SALE.—If any person manu-  
18 factures, produces, or imports any taxable carbon sub-  
19 stance and uses such substance, then such person shall  
20 be liable for tax under section 4691 in the same manner  
21 as if such substance were sold by such person.

22 “(c) SPECIAL RULES FOR INVENTORY EX-  
23 CHANGES.—

24 “(1) IN GENERAL.—Except as provided in this  
25 paragraph, in any case in which a manufacturer,

1 producer, or importer of a taxable carbon substance  
2 exchanges such substance as part of an inventory ex-  
3 change with another person—

4 “(A) such exchange shall not be treated as  
5 a sale, and

6 “(B) such other person shall, for purposes  
7 of section 4691, be treated as the manufac-  
8 turer, producer, or importer of such substance.

9 “(2) REGISTRATION REQUIREMENT.—Para-  
10 graph (1) shall not apply to any inventory exchange  
11 unless—

12 “(A) both parties are registered with the  
13 Secretary as manufacturers, producers, or im-  
14 porters of taxable carbon substances, and

15 “(B) the person receiving the taxable car-  
16 bon substance has, at such time as the Sec-  
17 retary may prescribe, notified the manufac-  
18 turer, producer, or importer of such person’s  
19 registration number and the internal revenue  
20 district in which such person is registered.

21 “(3) INVENTORY EXCHANGE.—For purposes of  
22 this subsection, the term ‘inventory exchange’ means  
23 any exchange in which 2 persons exchange property  
24 which is, in the hands of each person, property de-  
25 scribed in section 1221(a)(1).

1       “(d) REGULATIONS.—The Secretary shall prescribe  
 2 such regulations as may be necessary to carry out the pur-  
 3 poses of this subchapter.”.

4       (b) ESTABLISHMENT OF BUILD AMERICA TRUST  
 5 FUND.—Subchapter A of chapter 98 of such Code (relat-  
 6 ing to trust fund code) is amended by adding at the end  
 7 the following:

8       **“SEC. 9512. BUILD AMERICA TRUST FUND.**

9       “(a) CREATION OF TRUST FUND.—There is estab-  
 10 lished in the Treasury of the United States a trust fund  
 11 to be known as the ‘Build America Trust Fund’ (referred  
 12 to in this section as the ‘Trust Fund’), consisting of such  
 13 amounts as may be appropriated or credited to the Trust  
 14 Fund as provided in this section or section 9602(b).

15       “(b) TRANSFERS TO TRUST FUND.—There is hereby  
 16 appropriated to the Trust Fund an amount equivalent to  
 17 the increase in revenues received in the Treasury as the  
 18 result of the tax imposed under section 4691.

19       “(c) DISTRIBUTION OF AMOUNTS IN TRUST FUND.—  
 20 Amounts in the Trust Fund equivalent to the taxes re-  
 21 ceived in the Treasury under section 4691 for a calendar  
 22 year shall be available without further appropriation, as  
 23 follows:

1           “(1) First, the following amounts for each of  
2           fiscal years 2019 through 2028, to be allocated as  
3           follows:

4                   “(A) HIGHWAYS AND TRANSIT.—

5                           “(i) the sum of \$50,000,000,000 plus  
6                           the highway and transit shortfall amount,  
7                           which shall be transferred to the Highway  
8                           Trust Fund with 80 percent allocated to  
9                           the Highway Account (as defined in sec-  
10                          tion 9503(e)(5)(B)) and 20 percent allo-  
11                          cated to the Mass Transit Account.

12                          “(ii) \$5,000,000,000 shall be available  
13                          to the Secretary of Transportation for pro-  
14                          viding assistance under the National Infra-  
15                          structure Investment program, as de-  
16                          scribed under the heading ‘Department of  
17                          Transportation—Office of the Secretary—  
18                          National Infrastructure Investments’ in  
19                          title I of division L of Public Law 114–113  
20                          (129 Stat. 2835).

21                          “(B) AVIATION.—\$3,000,000,000 shall be  
22                          available to be transferred to the Airport and  
23                          Airway Trust Fund, of which—

24                           “(i) \$1,620,000,000 shall be available  
25                           to the Secretary of Transportation for

1 making grants for airport planning and  
2 airport development under section 47104  
3 of title 49, United States Code, and

4 “(ii) \$1,380,000,000 shall be available  
5 to the Administrator of the Federal Avia-  
6 tion Administration for acquiring, estab-  
7 lishing, and improving air navigation facili-  
8 ties under section 44502(a)(1)(A) of title  
9 49, United States Code.

10 “(C) PASSENGER RAIL.—

11 “(i) \$2,000,000,000 shall be available  
12 to the Secretary of Transportation for de-  
13 posit in the Northeast Corridor account de-  
14 scribed in section 24317 of title 49, United  
15 States Code, for the uses described in sub-  
16 section (d)(1) (B), (C), (E), and (F) of  
17 such section.

18 “(ii) \$1,500,000,000 shall be available  
19 to the Secretary of Transportation for  
20 making grants for rail infrastructure and  
21 safety improvements under section 24407  
22 of title 49, United States Code.

23 “(iii) \$500,000,000 shall be available  
24 to the Secretary of Transportation for  
25 making grants for state of good repair

1 under section 24911 of title 49, United  
2 States Code.

3 “(iv) \$1,000,000,000 shall be avail-  
4 able to the Secretary of Transportation for  
5 deposit in the National Network account  
6 described in section 24317 of title 49,  
7 United States Code, for the uses described  
8 in subsection (d)(2)(B).

9 “(D) HARBORS, WATERWAYS, FLOOD PRO-  
10 TECTION, DAMS.—

11 “(i) \$3,000,000,000 shall be available  
12 to the Secretary of the Army for expenses  
13 necessary for the construction of river and  
14 harbor, flood and storm damage reduction,  
15 shore protection, aquatic ecosystem res-  
16 toration, and related projects authorized by  
17 law or for conducting detailed studies, and  
18 plans and specifications, of such projects  
19 (including those involving participation by  
20 States, local governments, or private  
21 groups) authorized or made eligible for se-  
22 lection by law (but such detailed studies,  
23 and plans and specifications, shall not con-  
24 stitute a commitment of the Federal Gov-



ernment to construction) to remain available until expended.

“(ii) 3,000,000,000 shall be available to the Secretary of the Army for expenses necessary for the operation, maintenance, and care of existing river and harbor, flood and storm damage reduction, aquatic ecosystem restoration, and related projects authorized by law; providing security for infrastructure owned or operated by the Corps, including administrative buildings and laboratories; maintaining harbor channels provided by a State, municipality, or other public agency that serve essential navigation needs of general commerce, where authorized by law; surveying and charting northern and northwestern lakes and connecting waters; clearing and straightening channels; and removing obstructions to navigation, to remain available until expended.

“(E) CLEAN WATER.—

“(i) \$2,000,000,000 shall be available to the Administrator of the Environmental Protection Agency for making capitaliza-

1           tion grants for the Clean Water State Re-  
2           volving Funds under title VI of the Fed-  
3           eral Water Pollution Control Act (33  
4           U.S.C. 1381 et seq.).

5           “(ii) \$2,350,000,000 shall be available  
6           to the Administrator of the Environmental  
7           Protection Agency for making capitaliza-  
8           tion grants for the Drinking Water State  
9           Revolving Funds under section 1452 of the  
10          Safe Drinking Water Act (42 U.S.C. 300j-  
11          12).

12          “(iii) \$80,000,000 shall be available  
13          to the Secretary of the Army and the Ad-  
14          ministrator of the Environmental Protec-  
15          tion Agency for providing assistance under  
16          section 5023 of the Water Infrastructure  
17          Finance and Innovation Act of 2014 (33  
18          U.S.C. 3902).

19          “(F) USDA WATER AND WASTE DISPOSAL  
20          PROGRAMS.—

21          “(i) \$104,200,000 shall be available  
22          to the Secretary of Agriculture for direct  
23          loans for water or waste disposal facilities  
24          under section 306(a)(1) of the Consoli-  
25          dated Farm and Rural Development Act.

1           “(ii) \$490,000 shall be available to  
2           the Secretary of Agriculture for guaran-  
3           teed loans for water or waste disposal fa-  
4           cilities under section 306(a)(24) of the  
5           Consolidated Farm and Rural Develop-  
6           ment Act.

7           “(iii) \$885,000,000 shall be available  
8           to the Secretary of Agriculture to carry out  
9           section 306(a)(2) of the Consolidated  
10          Farm and Rural Development Act.

11          “(G)     BROADBAND     DEPLOYMENT.—  
12          \$3,000,000,000 shall be available to the Assist-  
13          ant Secretary of Commerce for Communications  
14          and Information to carry out a program to ex-  
15          pand access to broadband to communities  
16          throughout the United States, with an emphasis  
17          on communities unserved by broadband.

18          “(2) Second, \$5,000,000,000 for each fiscal  
19          year 2019 through 2028 shall be available for assist-  
20          ance to workers and communities reliant on indus-  
21          tries that primarily produce taxable carbon sub-  
22          stances or carbon-intensive goods, as determined by  
23          the Secretary in consultation with the Secretary of  
24          Labor, including for—

1           “(A) worker retraining, pension benefits,  
2           and health benefits,

3           “(B) abandoned mine reclamation,

4           “(C) development of carbon capture, utili-  
5           zation, and storage technologies, and

6           “(D) other assistance the Secretary deter-  
7           mines appropriate.

8           “(3) Third, for calendar year 2019 and each  
9           calendar year thereafter, 12.5 percent of the amount  
10          in the Trust Fund equivalent to the taxes received  
11          in the Treasury under section 4691 shall be avail-  
12          able for the Energy Refund Program.

13          “(4) Fourth, the amount remaining after the  
14          application of paragraphs (1), (2), and (3) shall be  
15          available for paying the consumer tax rebate.

16          “(d) DEFINITIONS.—For purposes of this section—

17               “(1) The term ‘highway and transit shortfall  
18               amount’ means the amount determined by the Sec-  
19               retary to be equal to the excess of—

20                       “(A) the sum of the obligations of the  
21                       United States specified in section 9503(c)(1)  
22                       plus the amounts to be expended under section  
23                       9503(e)(3), over

24                       “(B) the amounts available in the Highway  
25                       Trust Fund to meet those obligations and ex-

1           penditures (determined without regard to this  
2           paragraph or section 9503(f)(5)).

3           “(2) The terms ‘taxable carbon substance’ and  
4           ‘carbon-intensive goods’ have the meanings given  
5           such terms by section 4694.

6           “(e) QUALIFICATIONS BASED SELECTION FOR AR-  
7           CHITECTURAL AND ENGINEERING CONTRACTS.—

8           “(1) IN GENERAL.—Subject to paragraph (2),  
9           as a condition on the receipt of funds pursuant to  
10          this section of an amount greater than \$1,000,000,  
11          a non-Federal sponsor that receives the funds shall  
12          require that each contract and subcontract for pro-  
13          gram management, construction management, plan-  
14          ning studies, feasibility studies, architectural serv-  
15          ices, preliminary engineering, design, engineering,  
16          surveying, mapping, and related services entered  
17          into using any of such funds be awarded in the same  
18          manner as a contract for architectural and engineer-  
19          ing services is awarded under—

20                 “(A) chapter 11 of title 40, United States  
21                 Code, or

22                 “(B) an equivalent qualifications-based re-  
23                 quirement prescribed by the relevant State.

24           “(2) NO PROPRIETARY INTEREST.—A contract  
25          awarded in accordance with paragraph (1) shall not

1 be considered to confer a proprietary interest upon  
2 the United States.

3 “(f) ADMINISTRATIVE PROVISIONS.—Amounts dis-  
4 tributed from the Trust Fund for a program or activity  
5 under subsection (c) shall—

6 “(1) be in addition to other amounts appro-  
7 priated for the program or activity, and

8 “(2) remain available until expended.”.

9 (c) CLERICAL AMENDMENTS.—

10 (1) The table of subchapters for chapter 38 of  
11 such Code is amended by adding at the end thereof  
12 the following new item:

“SUBCHAPTER E. TAX ON CARBON DIOXIDE CONTENT OF CERTAIN  
SUBSTANCES”.

13 (2) The table of sections for subchapter A of  
14 chapter 98 of such Code is amended by adding at  
15 the end the following:

“Sec. 9512. Build America Trust Fund.”.

16 (d) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2018.

19 **SEC. 3. ENERGY REFUND PROGRAM.**

20 (a) IN GENERAL.—The Secretary of the Treasury, in  
21 consultation with the Secretary of Health and Human  
22 Services, the Commissioner of Social Security, and the  
23 Secretary of Agriculture, shall formulate and administer

1 the program provided for in this section, which shall be  
2 known as the “Energy Refund Program”, and under  
3 which eligible households are provided an energy refund.

4 (b) ELIGIBILITY OF HOUSEHOLDS TO RECEIVE EN-  
5 ERGY REFUND.—Each eligible household shall be entitled  
6 to receive monthly cash payments under this section in  
7 an amount equal to the monthly energy refund amount  
8 determined under subsection (d).

9 (c) ELIGIBILITY.—

10 (1) ELIGIBLE HOUSEHOLDS.—A household  
11 shall be considered to be an eligible household for  
12 purposes of this section if—

13 (A) the aggregate gross income of all tax-  
14 payers in the household does not exceed 150  
15 percent of the poverty line;

16 (B) the State agency for the State in  
17 which the household is located determines that  
18 the household is participating in—

19 (i) the supplemental nutrition assist-  
20 ance program;

21 (ii) the Food Distribution Program on  
22 Indian Reservations authorized by section  
23 4(b) of the Food and Nutrition Act of  
24 2008 (7 U.S.C. 2013(b)); or

1 (iii) the program for nutrition assist-  
2 ance in Puerto Rico or American Samoa  
3 under section 19 of such Act (7 U.S.C.  
4 2028);

5 (C) the household consists of a single indi-  
6 vidual or a married couple, and—

7 (i) receives the subsidy described in  
8 section 1860D–14 of the Social Security  
9 Act (42 U.S.C. 1395w–114); or

10 (ii)(I) participates in the program  
11 under title XVIII of the Social Security  
12 Act; and

13 (II) meets the income requirements  
14 described in section 1860D–14(a)(1) or  
15 (a)(2) of the Social Security Act (42  
16 U.S.C. 1395w–114(a)(1) or (a)(2)); or

17 (D) the household consists of a single indi-  
18 vidual or a married couple, and receives benefits  
19 under the Supplemental Security Income Pro-  
20 gram under title XVI of the Social Security Act  
21 (42 U.S.C. 1381–1383f).

22 (2) INELIGIBLE INDIVIDUALS.—The Secretary  
23 of the Treasury may only provide energy refunds in  
24 accordance with this section to United States citi-  
25 zens, United States nationals, and individuals law-



1 fully residing in the United States. The Secretary  
2 shall establish procedures to ensure that other indi-  
3 viduals do not receive such refunds and are not  
4 taken into account in determining the amount of  
5 such refunds.

6 (3) NATIONAL STANDARDS.—The Secretary of  
7 the Treasury, in consultation with the Secretary of  
8 Agriculture, shall establish uniform national stand-  
9 ards of eligibility ensuring that States may co-ad-  
10 minister the Energy Refund Program with the sup-  
11 plemental nutrition assistance program in accord-  
12 ance with the provisions of this section. No State  
13 agency shall impose any other standard or require-  
14 ment as a condition of eligibility or refund receipt  
15 under the program. Assistance in the Energy Re-  
16 fund Program shall be furnished promptly to all eli-  
17 gible households who make application for such par-  
18 ticipation or are already enrolled in any program re-  
19 ferred to in paragraph (1).

20 (d) MONTHLY ENERGY REFUND AMOUNT.—

21 (1) ESTIMATED ANNUAL REFUND.—Not later  
22 than August 31 of each relevant fiscal year, the Sec-  
23 retary of the Treasury, in consultation with the En-  
24 ergy Information Administration, shall estimate,  
25 pursuant to a method that is appropriate for such

1 purposes, the annual total loss in purchasing power  
2 that will result from the America Wins Act in the  
3 next fiscal year for households of each size with  
4 gross income equal to 150 percent of the poverty  
5 line, based on the tax imposed under section 4691  
6 of the Internal Revenue Code of 1986, excluding the  
7 amount of the increase in households' energy con-  
8 sumption that is financed by higher cost of living ad-  
9 justments to Federal benefits that result from in-  
10 creased carbon costs by reason of such tax.

11 (2) MONTHLY ENERGY REFUND.—Subject to  
12 paragraph (3) and subsection (c)(2), the amount of  
13 the monthly energy refund for an eligible household  
14 under this section shall be—

15 (A) if the household has 1, 2, 3, or 4 mem-  
16 bers,  $\frac{1}{12}$  of the amount estimated under para-  
17 graph (1) for such fiscal year for a household  
18 of the same size, rounded to the nearest whole  
19 dollar amount; or

20 (B) if the household has 5 or more mem-  
21 bers,  $\frac{1}{12}$  of the arithmetic mean value of the  
22 amounts estimated under paragraph (1) for  
23 such fiscal year for households with 5 or more  
24 members, rounded to the nearest whole dollar  
25 amount.

1           (3) ENSURING DEFICIT NEUTRALITY.—For any  
2       fiscal year after calendar year 2018 in which the  
3       amounts that are available under section 9512(c) of  
4       the Internal Revenue Code of 1986 are not sufficient  
5       for purposes of funding the monthly energy refund  
6       described in paragraph (2), the Secretary of the  
7       Treasury shall direct State agencies to reduce, on a  
8       pro rata basis, the amount of such refunds that are  
9       provided to eligible households.

10       (e) DELIVERY MECHANISM.—

11           (1) MONTHLY INSTALLMENTS.—Subject to  
12       standards and an implementation schedule set by  
13       the Secretary of the Treasury, the energy refund  
14       shall be provided in monthly installments via—

15           (A) direct deposit into the eligible house-  
16       hold’s designated bank account;

17           (B) the State’s electronic benefit transfer  
18       system; or

19           (C) another Federal or State mechanism,  
20       if such a mechanism is approved by the Sec-  
21       retary of the Treasury.

22       (2) STANDARDS.—The standards described  
23       under paragraph (1) shall—

24           (A) protect the privacy of energy refund  
25       applicants and recipients;

1 (B) provide energy refund recipients with  
2 choices, as appropriate, for delivery and receipt  
3 of refunds;

4 (C) ensure ease of use and access to re-  
5 funds, including a prohibition on any fees  
6 charged for withdrawals or other related serv-  
7 ices;

8 (D) protect, in a cost-effective manner,  
9 against improper access to energy refunds;

10 (E) ensure interoperability of the Energy  
11 Refund Program between States and permit  
12 monitoring and investigations by authorized law  
13 enforcement agencies; and

14 (F) include such standards, as determined  
15 appropriate by the Secretary of the Treasury,  
16 to protect applicant and recipient households  
17 from fraud and abuse and promote effective  
18 and efficient administration of Energy Refund  
19 Program.

20 (f) ADMINISTRATION.—

21 (1) IN GENERAL.—The State agency of each  
22 participating State shall assume responsibility for  
23 the certification of applicant households and for the  
24 issuance of refunds and the control and account-  
25 ability thereof.

1           (2) ADMINISTRATIVE COSTS.—Subject to such  
2 standards as determined appropriate by the Sec-  
3 retary of the Treasury, the Secretary shall reimburse  
4 each State agency for 100 percent of administrative  
5 costs.

6           (3) PROCEDURES.—Under standards estab-  
7 lished by the Secretary of the Treasury, the State  
8 agency shall establish procedures governing the ad-  
9 ministration of the Energy Refund Program that the  
10 State agency determines best serve households in the  
11 State, including households with special needs, such  
12 as households with elderly or disabled members,  
13 households in rural areas, homeless individuals, and  
14 households residing on reservations (as defined in  
15 section 4 of the Indian Child Welfare Act of 1978  
16 (25 U.S.C. 1903) and section 3 of the Indian Fi-  
17 nancing Act of 1974 (25 U.S.C. 1452)). In carrying  
18 out this paragraph, a State agency shall—

19                 (A) provide timely, accurate, and fair serv-  
20 ice to applicants for, and participants in, the  
21 Energy Refund Program;

22                 (B) permit an applicant household to apply  
23 to participate in the program at the time that  
24 the household first contacts the State agency  
25 and consider an application that contains the

1 name, address, and signature of the applicant  
2 to be sufficient to constitute an application for  
3 participation;

4 (C) screen any applicant household for the  
5 supplemental nutrition assistance program, the  
6 State's medical assistance program under sec-  
7 tion XIX of the Social Security Act, the Chil-  
8 dren's Health Insurance Program under section  
9 XXI of such Act, and a State program that  
10 provides basic assistance under a State pro-  
11 gram funded under title IV of such Act or with  
12 qualified State expenditures as defined in sec-  
13 tion 409(a)(7) of such Act for eligibility for the  
14 Energy Refund Program and, if eligible, enroll  
15 such applicant household in the Energy Refund  
16 Program;

17 (D) complete certification of and provide a  
18 refund to any eligible household not later than  
19 30 days following its filing of an application;

20 (E) use appropriate bilingual personnel  
21 and materials in the administration of the pro-  
22 gram in those portions of the State in which a  
23 substantial number of members of low income  
24 households speak a language other than  
25 English; and

1 (F) utilize State agency personnel who are  
2 employed in accordance with the current stand-  
3 ards for a merit system of personnel adminis-  
4 tration or any standards later prescribed by the  
5 Office of Personnel Management pursuant to  
6 section 208 of the Intergovernmental Personnel  
7 Act of 1970 (42 U.S.C. 4728) modifying or su-  
8 perseding such standards relating to the estab-  
9 lishment and maintenance of personnel stand-  
10 ards on a merit basis to make all tentative and  
11 final determinations of eligibility and ineligi-  
12 bility.

13 (4) STREAMLINED ELIGIBILITY FOR CERTAIN  
14 BENEFICIARIES OF FEDERAL PROGRAMS.—

15 (A) IN GENERAL.—The Secretary of the  
16 Treasury, the Commissioner of Social Security,  
17 the Railroad Retirement Board, or the Sec-  
18 retary of Veterans Affairs, as appropriate, shall  
19 develop procedures to directly provide energy  
20 refunds to individuals that are beneficiaries  
21 under the benefit programs administered by  
22 such entities and are eligible to receive such re-  
23 funds under the Energy Refund Program, if the  
24 Secretary of the Treasury determines, in con-  
25 sultation with the Commissioner of Social Secu-

1           rity, the Railroad Retirement Board, and the  
2           Secretary of Veterans Affairs, that—

3                   (i) one or more of such entities are  
4                   able to determine the gross income of such  
5                   beneficiaries for purposes of determining  
6                   eligibility for the energy refund;

7                   (ii) such entities are able to coordi-  
8                   nate to ensure that such beneficiaries do  
9                   not receive multiple energy refunds; and

10                  (iii) Federal provision of energy re-  
11                  funds would be more efficient and result in  
12                  receipt of energy refunds by a greater  
13                  number of eligible beneficiaries than deliv-  
14                  ery of such refunds by the States.

15           (B) RECEIPT OF REFUNDS.—Any low-in-  
16           come beneficiary who receives an energy refund  
17           pursuant to the procedures developed under this  
18           paragraph shall not be eligible for an energy re-  
19           fund otherwise provided by a State agency  
20           under this section.

21           (5) REGULATIONS.—

22                   (A) IN GENERAL.—Except as provided in  
23                   subparagraph (B), the Secretary of the Treas-  
24                   ury shall issue such regulations consistent with  
25                   this section as the Secretary deems necessary or



1 appropriate for the effective and efficient ad-  
2 ministration of the Energy Refund Program,  
3 and shall promulgate all such regulations in ac-  
4 cordance with the procedures set forth in sec-  
5 tion 553 of title 5, United States Code.

6 (B) CERTAIN PROCEDURES.—Without re-  
7 gard to section 553 of title 5 of such Code, the  
8 Secretary of the Treasury may by rule promul-  
9 gate as final, to be effective until not later than  
10 2 years after the date of the enactment of the  
11 America Wins Act, any procedures that are  
12 substantially the same as the procedures gov-  
13 erning the supplemental nutrition assistance  
14 program in section 273.2, 273.12, or 273.15 of  
15 title 7, Code of Federal Regulations.

16 (C) Notwithstanding paragraphs (2) and  
17 (3) of subsection (i), the Secretary of the  
18 Treasury shall promulgate regulations requiring  
19 streamlined eligibility determinations for some  
20 or all households which include individuals re-  
21 ceiving medical assistance under a State plan  
22 approved under title XIX or XXI of the Social  
23 Security Act or individuals receiving premium  
24 credits for the purchase of qualified health in-  
25 surance coverage pursuant to section 36B of

1 the Internal Revenue Code of 1986. The regula-  
2 tions shall institute procedures whereby the  
3 gross income and family size information used  
4 for determining eligibility under such provisions  
5 serve as the basis for determining eligibility for  
6 the Energy Refund Program.

7 (D) EXCEPTION FOR QUARTERLY PROVI-  
8 SION OF BENEFITS.—Notwithstanding any  
9 other provision of this section, the Secretary of  
10 the Treasury may authorize States to provide  
11 benefits under this section on a quarterly basis  
12 if the Secretary determines that the amount of  
13 the benefits that would be provided on a month-  
14 ly basis to households is insufficient to be effi-  
15 ciently paid on a monthly basis in light of the  
16 administrative expenses of the Energy Refund  
17 Program.

18 (g) TREATMENT.—The value of the refund provided  
19 under this section shall not be considered income or re-  
20 sources for any purpose under any Federal, State, or local  
21 laws, including, but not limited to, laws relating to an in-  
22 come tax, or public assistance programs (including, but  
23 not limited to, health care, cash aid, child care, nutrition  
24 programs, and housing assistance) and no participating  
25 State or political subdivision thereof shall decrease any as-

1   sistance otherwise provided an individual or individuals be-  
2   cause of the receipt of a refund under this section.

3       (h) PROGRAM INTEGRITY.—For purposes of ensuring  
4   program integrity and complying with the requirements of  
5   the Improper Payment Information Act of 2002, the Sec-  
6   retary of the Treasury shall, to the maximum extent pos-  
7   sible, rely on and coordinate with the quality control sam-  
8   ple and review procedures of paragraphs (2), (3), (4), and  
9   (5) of section 16(c) of the Food and Nutrition Act of 2008  
10  (7 U.S.C. 2025(c)).

11       (i) DEFINITIONS AND SPECIAL RULES.—

12           (1) ELECTRONIC BENEFIT TRANSFER SYS-  
13   TEM.—The term “electronic benefit transfer system”  
14   means a system by which household benefits or re-  
15   funds defined under subsection (e) are issued from  
16   and stored in a central databank via electronic ben-  
17   efit transfer cards.

18           (2) GROSS INCOME.—The term “gross income”  
19   means the gross income of a household that is deter-  
20   mined in accordance with standards and procedures  
21   established under section 5 of the Food and Nutri-  
22   tion Act of 2008 (7 U.S.C. 2014) and its imple-  
23   menting regulations.

24           (3) HOUSEHOLD.—

1 (A) RULES FOR EQUITABLE ADMINISTRA-  
2 TION OF REFUND IN CERTAIN CASES.—The  
3 Secretary of the Treasury shall establish rules  
4 for providing the energy refund in an equitable  
5 and administratively simple manner to house-  
6 holds where the group of individuals who live  
7 together includes members not all of whom are  
8 described in a single subparagraph of sub-  
9 section (c)(1), or includes additional members  
10 not described in any such subparagraph.

11 (B) CERTAIN GROUPS.—The Secretary of  
12 the Treasury shall establish rules regarding the  
13 eligibility and delivery of the energy refund to  
14 groups of individuals described in section 3(m)  
15 (4) or (5) of the Food and Nutrition Act of  
16 2008 (7 U.S.C. 2012(n) (4) or (5)).

17 (4) POVERTY LINE.—The term “poverty line”  
18 has the meaning given the term in section 673(2) of  
19 the Community Services Block Grant Act (42 U.S.C.  
20 9902(2)), including any revision required by that  
21 section.

22 (5) STATE.—The term “State” means the 50  
23 States, the District of Columbia, the Commonwealth  
24 of Puerto Rico, American Samoa, the United States

1 Virgin Islands, Guam, and the Commonwealth of the  
2 Northern Mariana Islands.

3 (6) STATE AGENCY.—The term “State agency”  
4 means an agency of State government, including the  
5 local offices thereof, that has responsibility for ad-  
6 ministration of the one or more federally aided pub-  
7 lic assistance programs within the State, and in  
8 those States where such assistance programs are op-  
9 erated on a decentralized basis, the term shall in-  
10 clude the counterpart local agencies administering  
11 such programs.

12 (7) SUPPLEMENTAL NUTRITION ASSISTANCE  
13 PROGRAM.—The term “supplemental nutrition as-  
14 sistance program” means the supplemental nutrition  
15 assistance program as defined in section 3 of the  
16 Food and Nutrition Act of 2008 (7 U.S.C. 2012).

17 (8) OTHER TERMS.—Other terms not defined in  
18 this section shall have the same meaning as such  
19 terms have in the Supplemental Nutrition Assistance  
20 Program unless the Secretary of the Treasury finds  
21 for good cause that application of a particular defi-  
22 nition would be detrimental to the purposes of the  
23 Energy Refund Program.

1 **SEC. 4. CONSUMER TAX REBATE.**

2 (a) IN GENERAL.—Subpart C of part IV of sub-  
3 chapter A of chapter 1 of the Internal Revenue Code of  
4 1986 is amended by inserting after section 36B the fol-  
5 lowing new section:

6 **“SEC. 36C. WORKING FAMILIES RELIEF.**

7 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
8 gible taxpayer, there shall be allowed as a credit against  
9 the tax imposed by this subtitle for the taxable year an  
10 amount equal to the working families relief amount.

11 “(b) LIMITATION BASED ON HOUSEHOLD INCOME.—

12 “(1) IN GENERAL.—The amount allowable as a  
13 credit under subsection (a) (determined without re-  
14 gard to this subsection) for the taxable year shall be  
15 reduced (but not below zero) by 0.05 percent for  
16 every \$10 by which the taxpayer’s household income  
17 for the taxable year exceeds the credit cap amount  
18 for the calendar year in which such taxable year be-  
19 gins.

20 “(2) CREDIT CAP AMOUNT.—The credit cap  
21 amount for any calendar year is the amount which is  
22 equal to 350 percent of the poverty line (within the  
23 meaning of section 2110(c)(5) of the Social Security  
24 Act) for the size of the family involved for such cal-  
25 endar year.

1           “(3) ROUNDING.—Solely for purposes of para-  
2           graph (1), if the eligible taxpayer’s adjusted gross  
3           income or the credit cap amount is not a multiple  
4           of \$10, such amount shall be rounded to the next  
5           highest multiple of \$10.

6           “(c) COORDINATION WITH ENERGY REFUND RE-  
7           CEIVED THROUGH STATE HUMAN SERVICE AGENCIES.—

8           “(1) IN GENERAL.—In any taxable year in  
9           which a taxpayer or the taxpayer’s spouse receives  
10          an energy refund under section 3 of the America  
11          Wins Act, the amount described in subsection (a)  
12          shall be reduced by the energy refund amount re-  
13          ceived in that taxable year.

14          “(2) INFORMATION.—The Secretary shall pro-  
15          mulgate regulations that instruct States on how to  
16          inform adult individuals who receive an energy re-  
17          fund under section 3 of the America Wins Act the  
18          refund amount the individuals received and how  
19          such information shall be provided to the Internal  
20          Revenue Service.

21          “(3) SYSTEM TO HANDLE INQUIRIES.—The  
22          Secretary shall establish a telephone and online sys-  
23          tem that allows an individual to inquire about the  
24          refund amount the individual received.

1           “(4) ADJUSTMENT OF ENERGY REFUND  
2 AMOUNT.—In the case of an individual who does not  
3 report the refund amount that was provided under  
4 section 3 of the America Wins Act or recorded an  
5 incorrect number of refund amount, the Secretary  
6 shall adjust the energy refund under such section  
7 based on the information received from States. Such  
8 reduction shall only be made if the Secretary has  
9 made a determination that the information meets a  
10 sufficient standard for accuracy.

11       “(d) WORKING FAMILIES RELIEF AMOUNT.—For  
12 purposes of this section—

13           “(1) IN GENERAL.—The working families relief  
14 amount with respect to any eligible taxpayer for any  
15 taxable year is an amount equal to—

16               “(A) the relief amount for the calendar  
17 year in which such taxable year begins, multi-  
18 plied by

19               “(B) the scale factor applicable to the eli-  
20 gible taxpayer’s family size.

21       “(2) RELIEF AMOUNT.—

22           “(A) IN GENERAL.—The relief amount  
23 with respect to any calendar year is the amount  
24 which will provide that the aggregate credits al-  
25 lowed under this section with respect to all eli-



1           gible taxpayers for taxable years beginning in  
2           such calendar year equal the amount which is  
3           provided in section 9512(c)(4) for such calendar  
4           year.

5           “(B) SECRETARIAL DETERMINATION.—

6           The relief amount for each calendar year shall  
7           be determined by the Secretary based on the ex-  
8           pected revenues from section 9512(c)(4) for  
9           each such calendar year.

10          “(C) ADJUSTMENT OF RELIEF

11         AMOUNTS.—If, after the close of any calendar  
12         year, the Secretary determines that the amount  
13         of the aggregate credits allowed under this sec-  
14         tion with respect to all eligible taxpayers for  
15         taxable years beginning in such calendar year  
16         differed significantly from the amount equal to  
17         the funding provided by section 9512(c)(4) for  
18         such calendar year, the Secretary may adjust  
19         the relief amount for the immediately suc-  
20         ceeding calendar year either up or down in  
21         order to account for such difference.

22          “(3) SCALE FACTOR.—The scale factor with re-

23         spect to any eligible taxpayer for any taxable year  
24         shall be determined in accordance with the following  
25         table:

| <b>“If the taxpayer’s family size<br/>for the taxable year is:</b> | <b>The scale<br/>factor is:</b> |
|--------------------------------------------------------------------|---------------------------------|
| 1 .....                                                            | 1.00                            |
| 2 .....                                                            | 1.35                            |
| 3 .....                                                            | 1.69                            |
| 4 .....                                                            | 2.04                            |
| 5 or more .....                                                    | 2.38.                           |

1       “(e) ELIGIBLE TAXPAYER.—For purposes of this sec-  
2 tion—

3               “(1) IN GENERAL.—The term ‘eligible taxpayer’  
4 means any individual other than—

5               “(A) any individual with respect to whom  
6 a deduction under section 151 is allowable to  
7 another taxpayer for a taxable year beginning  
8 in the calendar year in which the individual’s  
9 taxable year begins,

10              “(B) any nonresident alien individual, or

11              “(C) an estate or trust.

12              “(2) IDENTIFICATION NUMBER REQUIRE-  
13 MENT.—Such term shall not include any individual  
14 who—

15              “(A) in the case of a return that is not a  
16 joint return, does not include the social security  
17 number of the individual, and

18              “(B) in the case of joint return, does not  
19 include the social security number of at least  
20 one of the taxpayers on such return.

1 For purposes of the preceding sentence, the social  
2 security number shall not include a TIN issued by  
3 the Internal Revenue Service.

4 “(f) HOUSEHOLD INCOME.—The term ‘household in-  
5 come’ means, with respect to any eligible taxpayer, an  
6 amount equal to the sum of—

7 “(1) the adjusted gross income of the taxpayer,  
8 plus

9 “(2) the aggregate adjusted gross incomes of all  
10 other individuals who are taken into account in de-  
11 termining the taxpayer’s family size under sub-  
12 section (g) and who were required to file a return  
13 of the tax imposed by section 1 for the taxable year.

14 “(g) FAMILY SIZE.—

15 “(1) IN GENERAL.—The family size with re-  
16 spect to any taxpayer shall be equal to the number  
17 of individuals for whom the taxpayer is allowed a de-  
18 duction under section 151 for the taxable year.

19 “(2) IDENTIFICATION NUMBER REQUIRE-  
20 MENT.—The family size determined under para-  
21 graph (1) shall not include any individual (including  
22 the taxpayer) whose social security account number  
23 is not included on the return of tax for the taxable  
24 year.

1       “(h) TREATMENT.—The value of the credit provided  
2 under this section shall not be considered income or re-  
3 sources for any purpose under any Federal, State, or local  
4 law (including a law relating to an income tax or public  
5 assistance program (including health care, cash aid, child  
6 care, nutrition programs, and housing assistance)) and no  
7 participating State or political subdivision of a State shall  
8 decrease any assistance otherwise provided one or more  
9 individuals because of the receipt of a credit under this  
10 section.”.

11       (b) CONFORMING AMENDMENTS.—

12               (1) Section 6211 of the Internal Revenue Code  
13 of 1986 is amended by inserting “36C,” before  
14 “53(e)”.

15               (2) Paragraph (2) of section 1324(b) of title  
16 31, United States Code, is amended by inserting  
17 “36C,” after “36B,”.

18       (c) CLERICAL AMENDMENT.—The table of sections  
19 for subpart C of part IV of subchapter A of chapter 1  
20 of the Internal Revenue Code of 1986 is amended by in-  
21 serting after the item relating to section 36B the following  
22 new item:

“Sec. 36C. Working families relief.”.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2018.

○