II

116TH CONGRESS
1ST SESSION

S. 53

To appropriate $25,000,000,000 for the construction of a border wall between the United States and Mexico, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JANUARY 8, 2019

Mr. INHOFE (for himself, Mr. ROUNDS, Mr. KENNEDY, Mr. CRUZ, and Mr. CASSIDY) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To appropriate $25,000,000,000 for the construction of a border wall between the United States and Mexico, and for other purposes.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "WALL Act of 2019".

SEC. 2. MANDATORY SPENDING FOR BORDER WALL.

(a) IN GENERAL.—There is appropriated $25,000,000,000 for the purpose of constructing a physical barrier along the southern border of the United States.

(b) AVAILABILITY.—Amounts appropriated under subsection (a) shall remain available until expended for the purpose described in subsection (a).

SEC. 3. OFFSETS.

(a) ELIGIBILITY FOR CHILD TAX CREDIT.—

(1) IN GENERAL.—Section 24(e) of the Internal Revenue Code of 1986 is amended to read as follows:

"(e) IDENTIFICATION REQUIREMENTS.—

"(1) IN GENERAL.—No credit shall be allowed under this section to a taxpayer with respect to any qualifying child unless the taxpayer includes on the return of tax for the taxable year—

"(A) the name of such qualifying child, and

"(B) the valid identification number of the taxpayer (and, in the case of a joint return, the taxpayer's spouse) and such qualifying child.

"(2) VALID IDENTIFICATION NUMBER.—

"(A) IN GENERAL.—For purposes of this subsection, the term 'valid identification number' means—

"(i) in the case of the taxpayer and any spouse of the taxpayer, a social security number issued to the individual by the

Social Security Administration on or before the due date for filing the return for the taxable year, and

"(ii) in the case of a qualifying child, a social security number issued to such child by the Social Security Administration on or before the due date for filing such return.

"(B) EXCEPTION FOR INDIVIDUALS PROHIBITED FROM ENGAGING IN EMPLOYMENT IN UNITED STATES.—For purposes of subparagraph (A)(i) and subsection (h)(4)(C), the term 'social security number' shall not include the social security number of an individual who is prohibited from engaging in employment in the United States.".

(2) CONFORMING AMENDMENTS.—Subsection (h) of section 24 of the Internal Revenue Code of 1986 is amended—

(A) in paragraph (1), by striking "(7)" and inserting "(6)";

(B) in paragraph (4), by amending subparagraph (C) to read as follows:

"(C) SOCIAL SECURITY NUMBER REQUIRED.—Subparagraph (A) shall not apply with respect to any dependent of the taxpayer unless the taxpayer includes on the return of tax for the taxable year, for both the taxpayer and the dependent, a social security number issued to each such individual by the Social Security Administration on or before the due date for filing such return.''; and

(C) by striking paragraph (7).

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to all taxable years ending after the date of the enactment of this Act.

(b) INDIVIDUALS PROHIBITED FROM ENGAGING IN EMPLOYMENT IN UNITED STATES NOT ELIGIBLE FOR EARNED INCOME TAX CREDIT.—

(1) IN GENERAL.—Subsection (m) of section 32 of the Internal Revenue Code of 1986 is amended to read as follows:

''(m) IDENTIFICATION NUMBERS.—

''(1) IN GENERAL.—Solely for purposes of subsections (c)(1)(E) and (c)(3)(D), a taxpayer identification number means a social security number issued to an individual by the Social Security Administration on or before the due date for filing the return for the taxable year.

"(2) EXCEPTION FOR INDIVIDUALS PROHIBITED FROM ENGAGING IN EMPLOYMENT IN UNITED STATES.—For purposes of paragraph (1), in the case of subsection (c)(1)(E), the term 'social security number' shall not include the social security number of an individual who is prohibited from engaging in employment in the United States.".

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to taxable years ending after the date of the enactment of this Act.

(c) IDENTIFICATION REQUIREMENT FOR AMERICAN OPPORTUNITY AND LIFETIME LEARNING CREDITS.—

(1) IN GENERAL.—Section 25A(g)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(C) SOCIAL SECURITY NUMBER REQUIRED.—

"(i) IN GENERAL.—For purposes of this paragraph, the term 'taxpayer identification number' means a social security number issued to an individual by the Social Security Administration.

"(ii) EXCEPTION FOR INDIVIDUALS PROHIBITED FROM ENGAGING IN EMPLOYMENT IN UNITED STATES.—For purposes of clause (i), the term ‘social security number’ shall not include the social security number of an individual who is prohibited from engaging in employment in the United States.’’.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to all taxable years ending after the date of the enactment of this Act.

(d) FEES FOR FILING A TAX RETURN USING AN ITIN.—

(1) IN GENERAL.—Section 6109(i) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

‘‘(5) FEE FOR FILING TAX RETURN USING AN ITIN.—

‘‘(A) IN GENERAL.—In the case of any individual income tax return filed by a taxpayer residing in the United States, the Secretary shall require the taxpayer to pay a fee for each such return filed in an amount equal to the product of—

‘‘(i) the total number of individuals included on such return (including any spouse or dependent of the taxpayer) with respect to whom an individual taxpayer identification number has been issued, multiplied by

"(ii) $300.

"(B) EXCEPTION.—Subparagraph (A) shall not apply to any individual who has reported to the Secretary that their social security number has been subject to theft, misuse, or misappropriation by another person.".

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to returns the due date for which (determined without regard to extensions) is after the date of the enactment of this Act.

(e) ENSURING VALIDITY OF SOCIAL SECURITY NUMBERS.—

(1) IN GENERAL.—Section 6109 of the Internal Revenue Code of 1986 is amended by inserting after subsection (d) the following new subsection:

"(e) CONFIRMATION OF SOCIAL SECURITY NUMBERS.—For purposes of paragraphs (1) and (3) of subsection (a), the Secretary, in coordination with the Commissioner of Social Security, shall verify that any social security account number submitted by a person, or with respect to another person, in any return, statement, or other document is—

"(1) the correct social security account number as issued to such person by the Commissioner of Social Security, and

"(2) valid and otherwise unexpired as of the date of submission of such return, statement, or other document.".

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to returns, statements, and other documents submitted after the date of the enactment of this Act.

(f) REQUIRING AGENCIES TO USE E-VERIFY TO CONFIRM SATISFACTORY IMMIGRATION STATUS FOR ELIGIBILITY FOR CERTAIN FEDERALLY FUNDED BENEFITS.—

(1) IN GENERAL.—Section 1137(a) of the Social Security Act (42 U.S.C. 1320b–7(a)) is amended—

(A) in paragraph (6), by striking "; and" and inserting a semicolon;

(B) in paragraph (7), by striking the period at the end and inserting "; and"; and

(C) by adding at the end the following:

"(8) with respect to any applicant for, or recipient of, benefits under a program listed in subsection (b) who is a noncitizen and whose eligibility for such benefits is conditional upon such applicant or recipient having an immigration status that allows the applicant or recipient to work in the United States, the State agency administering such program shall use the employment eligibility confirmation program described in section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) (also known as 'E-Verify') to confirm that such applicant or recipient has such status, and shall deny eligibility for such benefits to any such applicant or recipient who does not have such status.''.

(2) FEDERAL HOUSING PROGRAMS.—

(A) Section 8(o)(6) of the United States Housing Act of 1937 (42 U.S.C. 1437f(o)(6)) is amended by adding at the end the following:

''(D) VERIFICATION OF IMMIGRATION STATUS.—For each dwelling unit for which a housing assistance payment contract is established under this subsection, the public housing agency shall, with respect to any prospective tenant of the dwelling unit who is a noncitizen and whose eligibility for assistance is conditional upon the tenant having an immigration status that allows the tenant to work in the United

States, use the employment eligibility confirmation program described in section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) (also known as 'E-Verify') to confirm that the tenant has such status and shall deny eligibility for such assistance to any tenant who does not have such status.''.

(B) Section 8(o)(13) of the United States Housing Act of 1937 (42 U.S.C. 1437f(o)(13)) is amended by adding at the end the following:

''(P) VERIFICATION OF IMMIGRATION STATUS.—For each dwelling unit in a project for which a housing assistance payment contract is established under this subsection, the public housing agency shall, with respect to any prospective tenant of the dwelling unit who is a noncitizen and whose eligibility for assistance is conditional upon the tenant having an immigration status that allows the tenant to work in the United States, use the employment eligibility confirmation program described in section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) (also known as 'E-Verify') to confirm that the tenant has such status and shall deny eligibility for such assistance to any tenant who does not have such status.''.

(C) Section 3(a) of the United States Housing Act of 1937 (42 U.S.C. 1437a(a)) is amended by adding at the end the following:

``(8) VERIFICATION OF IMMIGRATION STATUS.—For each public housing dwelling unit owned, assisted, or operated by a public housing agency, the public housing agency shall, with respect to any prospective tenant of the dwelling unit who is a noncitizen and whose eligibility for assistance is conditional upon the tenant having an immigration status that allows the tenant to work in the United States, use the employment eligibility confirmation program described in section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) (also known as 'E-Verify') to confirm that the tenant has such status and shall deny eligibility for such assistance to any tenant who does not have such status.''.

(D) Section 202(i) of the Housing Act of 1959 (12 U.S.C. 1701q(i)) is amended by adding at the end the following:

"(C) VERIFICATION OF IMMIGRATION STATUS.—For each dwelling unit assisted under this section, the owner shall, with respect to any prospective tenant of the dwelling unit who is a noncitizen and whose eligibility for assistance is conditional upon the tenant having an immigration status that allows the tenant to work in the United States, use the employment eligibility confirmation program described in section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) (also known as 'E-Verify') to confirm that the tenant has such status and shall deny eligibility for such assistance to any tenant who does not have such status.".

(E) Section 811(i)(1) of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 8013(i)(1)) is amended by adding at the end the following:

"(E) VERIFICATION OF IMMIGRATION STATUS.—For each dwelling unit assisted under this section, the owner shall, with respect to any prospective tenant of the dwelling unit who is a noncitizen and whose eligibility for assistance is conditional upon the tenant having an immigration status that allows the tenant to work in the United States, use the employment eligibility confirmation program described in section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (8 U.S.C. 1324a note) (also known as 'E-Verify') to confirm that the tenant has such status and shall deny eligibility for such assistance to any tenant who does not have such status.''.

(3) RULEMAKING.—

(A) IN GENERAL.—The Secretary of Agriculture, the Secretary of Health and Human Services, and the Secretary of Labor shall promulgate rules to implement section 1137(a)(8) of the Social Security Act, as added by paragraph (1), which requires the use of E-Verify to verify applicant eligibility for certain programs administered by their respective departments.

(B) HOUSING PROGRAMS.—The Secretary of Housing and Urban Development shall promulgate rules to implement amendments made by subparagraphs (A) through (E) of paragraph (2), which require the use of E-Verify to verify tenant eligibility for housing assistance programs administered by the Department of Housing and Urban Development.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall take effect on the date of enactment of this Act.

SEC. 4. MINIMUM FINES FOR ILLEGAL ENTRY AND OVERSTAY.

(a) ILLEGAL ENTRY.—Chapter 8 of title II of the Immigration and Nationality Act (8 U.S.C. 1321 et seq.) is amended—

(1) in section 275 (8 U.S.C. 1325)—

(A) in subsection (a)—

(i) by striking ‘‘(1)’’;

(ii) by striking ‘‘(2)’’;

(iii) by striking ‘‘(3)’’; and

(iv) by striking ‘‘shall, for’’ and all that follows and inserting the following: ‘‘shall—

‘‘(1) for the first commission of any such offense, be fined in accordance with subsection (b), imprisoned not more than 6 months, or both; and

‘‘(2) for a subsequent commission of any such offense, be fined in accordance with subsection (b), imprisoned not more than 2 years, or both.’’; and

(B) in subsection (b)—

(i) by inserting "(1)" before "Any alien";

(ii) by striking "civil penalty of" and all that follows through paragraph (2) and inserting "civil penalty in an amount equal to not less than $3,000 and not more than $10,000."; and

(iii) in the undesignated matter at the end, by inserting "(2)" before "Civil penalties"; and

(2) in section 276(a) (8 U.S.C. 1326(a)), in the undesignated matter following paragraph (2)(B), by striking "shall be fined under title 18, United States Code, or" and inserting "shall be subject to a civil penalty in an amount equal to not less than $3,000 and not more than $10,000,".

(b) OVERSTAY.—Section 222(g) of the Immigration and Nationality Act (8 U.S.C. 1202(g)) is amended by adding at the end the following:

"(3) An alien described in paragraph (1) shall be subject to a civil penalty in an amount equal to $50 multiplied by the number of months that the alien remained in the

United States beyond the alien's authorized period of stay.''.

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