AMENDMENT
OFFERED BY MR. LARSON OF CONNECTICUT

Add at the end the following new title:

TITLE VI—TAX ON POLLUTION

SECTION 6001. SHORT TITLE.

This title may be cited as the “America Wins Act”.

SEC. 6002. TAX ON CARBON DIOXIDE CONTENT OF CERTAIN SUBSTANCES.

(a) IN GENERAL.—Chapter 38 (relating to environmental taxes) is amended by adding at the end thereof the following new subchapter:

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

“SEC. 4691. IMPOSITION OF TAX.

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

“(b) AMOUNT OF TAX.—

“(1) IN GENERAL.—The amount of tax imposed by subsection (a) on any taxable carbon substance
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 be-
going in a calendar year after 2019, the dol-
lar amount in subparagraph (A) shall be in-
creased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment de-
termined under section 1(f)(3) for the cal-
endar year in which the taxable year be-
gins, determined—

“(I) by substituting ‘calendar
year 2018’ for ‘calendar year 1992’ in
subparagraph (B) thereof, and
“(II) by substituting for the CPI referred to section 1(f)(3)(A) the amount that such CPI would have been if the annual percentage increase in CPI with respect to each year after 2019 had been 2 percentage points greater.

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

“(d) EXEMPTION FOR EXPORTS.—

“(1) TAX-FREE SALES.—

“(A) IN GENERAL.—No tax shall be imposed under subsection (a) on the sale by the manufacturer or producer of any taxable carbon substance for export or for resale by the purchaser to a second purchaser for export.

“(B) PROOF OF EXPORT REQUIRED.—

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

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

“(A) IN GENERAL.—Except as provided in subparagraph (B), if—
“(i) tax under subsection (a) was paid with respect to any taxable carbon substance, and

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

“(II) such substance was used as a material in the manufacture or production of a taxable carbon substance which was exported by any person and which, at the time of export, was a taxable carbon substance,

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

“(B) Condition to allowance.—No credit or refund shall be allowed or made under subparagraph (A) unless the person who paid the tax establishes that he—

“(i) has repaid or agreed to repay the amount of the tax to the person who exported the taxable carbon substance, or

“(ii) has obtained the written consent of such exporter to the allowance of the credit or the making of the refund.
“(C) Refunds directly to exporter.—The Secretary shall provide, in regulations, the circumstances under which a credit or refund (without interest) of the tax under subsection (a) shall be allowed or made to the person who exported the taxable carbon substance, where—

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

“(ii) the person exporting the taxable carbon substance provides such information as the Secretary may require in such regulations.

“SEC. 4692. REFUNDS OR CREDITS.

“(a) Sequestered Carbon.—Under regulations prescribed by the Secretary, if—

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

“(2) a person captures and sequesters the carbon in a taxable carbon substance,

then an amount equal to the amount of tax in effect under section 4691(b) with respect to such substance for the calendar year in which such use begins shall be allowed as
a credit or refund (without interest) to such person in the
same manner as if it were an overpayment of tax imposed
by section 4691.

“(b) Previously Taxed Carbon Substances
Used To Make Another Taxable Carbon Sub-
stance.—Under regulations prescribed by the Secretary,
if—

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

“(2) such substance was used by any person in
the manufacture or production of any other sub-
stance which is a taxable carbon substance,
then an amount equal to the tax so paid shall be allowed
as a credit or refund (without interest) to such person in
the same manner as if it were an overpayment of tax im-
posed by section 4691(a). In any case to which this para-
graph applies, the amount of any such credit or refund
shall not exceed the amount of tax imposed by section
4691(a) on the other taxable fuel manufactured or pro-
duced (or which would have been imposed by such sub-
section on such other fuel but for section 4691(c)).

“SEC. 4693. BORDER ADJUSTMENTS.

“(a) IMPORTS.—The Secretary shall impose a carbon
equivalency fee on imports of carbon-intensive goods that
shall be equivalent to the cost that domestic producers of comparable carbon-intensive goods incur as a result of—

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

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

“(b) EXPORTS.—Notwithstanding the limitations of section 4692, the Secretary shall allow as a credit or refund (without interest) to the exporter of a carbon-intensive good produced in the United States in the same manner as if it were an overpayment of tax imposed by section 4691 an amount equivalent to the cost that domestic producers of such carbon intensive goods incur as a result of—

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

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

“(c) EXPIRATION.—This section shall cease to have effect at such time as and to the extent that—
“(1)(A) an international agreement requiring
countries that emit greenhouse gases and produce
carbon intensive goods for international markets to
adopt equivalent measures comes into effect, or
“(B) the country of export has implemented
equivalent measures, and
“(2) the actions provided for by subsections (a)
and (b) are no longer appropriate.

“SEC. 4694. DEFINITIONS AND SPECIAL RULES.
“(a) DEFINITIONS.—For purposes of this sub-
chapter—
“(1) TAXABLE CARBON SUBSTANCE.—The term
‘taxable carbon substance’ means—
“(A) coal (including lignite and peat),
“(B) petroleum and any petroleum product
(as defined in section 4612(a)(3)), and
“(C) natural gas,
which is extracted, manufactured, or produced in the
United States or entered into the United States for
consumption, use, or warehousing.
“(2) UNITED STATES.—The term ‘United
States’ has the meaning given such term by section
4612(a)(4).
“(3) Importer.—The term ‘importer’ means the person entering the taxable carbon substance for consumption, use, or warehousing.

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

“(5) Carbon-intensive good.—The term ‘carbon-intensive good’ means a good that (as identified by the Secretary by rule)—

“(A) is a primary product, or

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

“(6) Primary product.—The term ‘primary product’ means—

“(A) iron, steel, steel mill products (including pipe and tube), aluminum, cement, glass (including flat, container, and specialty glass and fiberglass), pulp, paper, chemicals, or industrial ceramics, and

“(B) any other manufactured product that the Secretary determines—
“(i) is sold for purposes of further manufacture, and

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

“(7) Equivalent Measure.—The term ‘equivalent measure’ means a tax or other regulatory requirement that imposes a cost on manufacturers of carbon intensive goods located outside the United States approximately equal to the cost imposed by section 4691 on manufacturers of comparable carbon intensive goods located in the United States.

“(b) Use Treated as Sale.—If any person manufactures, produces, or imports any taxable carbon substance and uses such substance, then such person shall be liable for tax under section 4691 in the same manner as if such substance were sold by such person.

“(c) Special Rules for Inventory Exchanges.—

“(1) In General.—Except as provided in this paragraph, in any case in which a manufacturer,
producer, or importer of a taxable carbon substance exchanges such substance as part of an inventory ex-
change with another person—

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

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

“(2) Registration Requirement.—Para-
graph (1) shall not apply to any inventory exchange
unless—

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

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

“(3) Inventory Exchange.—For purposes of
this subsection, the term ‘inventory exchange’ means
any exchange in which 2 persons exchange property
which is, in the hands of each person, property de-
scribed in section 1221(a)(1).
“(d) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this subchapter.”.

(b) ESTABLISHMENT OF BUILD AMERICA TRUST FUND.—Subchapter A of chapter 98 (relating to trust fund code) is amended by adding at the end the following:

“SEC. 9512. BUILD AMERICA TRUST FUND.

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

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

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

“(1) First, the following amounts for each of fiscal years 2019 through 2028, to be allocated as follows:
“(A) HIGHWAYS AND TRANSIT.—

“(i) the sum of $50,000,000,000 plus the highway and transit shortfall amount, which shall be transferred to the Highway Trust Fund with 80 percent allocated to the Highway Account (as defined in section 9503(e)(5)(B)) and 20 percent allocated to the Mass Transit Account.

“(ii) $5,000,000,000 shall be available to the Secretary of Transportation for providing assistance under the National Infrastructure Investment program, as described under the heading ‘Department of Transportation—Office of the Secretary—National Infrastructure Investments’ in title I of division L of Public Law 114–113 (129 Stat. 2835).

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

“(i) $1,620,000,000 shall be available to the Secretary of Transportation for making grants for airport planning and airport development under section 47104 of title 49, United States Code, and
“(ii) $1,380,000,000 shall be available to the Administrator of the Federal Aviation Administration for acquiring, establishing, and improving air navigation facilities under section 44502(a)(1)(A) of title 49, United States Code.

“(C) PASSENGER RAIL.—

“(i) $2,000,000,000 shall be available to the Secretary of Transportation for deposit in the Northeast Corridor account described in section 24317 of title 49, United States Code, for the uses described in subsection (d)(1)(B), (C), (E), and (F) of such section.

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

“(iii) $500,000,000 shall be available to the Secretary of Transportation for making grants for state of good repair under section 24911 of title 49, United States Code.
“(iv) $1,000,000,000 shall be available to the Secretary of Transportation for deposit in the National Network account described in section 24317 of title 49, United States Code, for the uses described in subsection (d)(2)(B).

“(D) Harbors, Waterways, Flood Protection, Dams.—

“(i) $3,000,000,000 shall be available to the Secretary of the Army for expenses necessary for the construction of river and harbor, flood and storm damage reduction, shore protection, aquatic ecosystem restoration, and related projects authorized by law or for conducting detailed studies, and plans and specifications, of such projects (including those involving participation by States, local governments, or private groups) authorized or made eligible for selection by law (but such detailed studies, and plans and specifications, shall not constitute a commitment of the Federal Government 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 capitalization grants for the Clean Water State Revolving Funds under title VI of the Fed-
eral Water Pollution Control Act (33 U.S.C. 1381 et seq.).

“(ii) $2,350,000,000 shall be available to the Administrator of the Environmental Protection Agency for making capitalization grants for the Drinking Water State Revolving Funds under section 1452 of the Safe Drinking Water Act (42 U.S.C. 300j–12).

“(iii) $80,000,000 shall be available to the Secretary of the Army and the Administrator of the Environmental Protection Agency for providing assistance under section 5023 of the Water Infrastructure Finance and Innovation Act of 2014 (33 U.S.C. 3902).

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

“(i) $104,200,000 shall be available to the Secretary of Agriculture for direct loans for water or waste disposal facilities under section 306(a)(1) of the Consolidated Farm and Rural Development Act.

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

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

“(G) BROADBAND DEPLOYMENT.—
$3,000,000,000 shall be available to the Assistant
Secretary of Commerce for Communications
and Information to carry out a program to ex-
and access to broadband to communities
throughout the United States, with an emphasis
on communities unserved by broadband.

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

“(A) worker retraining, pension benefits,
and health benefits,
“(B) abandoned mine reclamation,
“(C) development of carbon capture, utilization, and storage technologies, and

“(D) other assistance the Secretary determines appropriate.

“(3) Third, for calendar year 2019 and each calendar year thereafter, 12.5 percent of the amount in the Trust Fund equivalent to the taxes received in the Treasury under section 4691 shall be available for the Energy Refund Program.

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

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

“(1) The term ‘highway and transit shortfall amount’ means the amount determined by the Secretary to be equal to the excess of—

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

“(B) the amounts available in the Highway Trust Fund to meet those obligations and expenditures (determined without regard to this paragraph or section 9503(f)(5)).
“(2) The terms ‘taxable carbon substance’ and ‘carbon-intensive goods’ have the meanings given such terms by section 4694.

“(e) QUALIFICATIONS BASED SELECTION FOR ARCHITECTURAL AND ENGINEERING CONTRACTS.—

“(1) IN GENERAL.—Subject to paragraph (2), as a condition on the receipt of funds pursuant to this section of an amount greater than $1,000,000, a non-Federal sponsor that receives the funds shall require that each contract and subcontract for program management, construction management, planning studies, feasibility studies, architectural services, preliminary engineering, design, engineering, surveying, mapping, and related services entered into using any of such funds be awarded in the same manner as a contract for architectural and engineering services is awarded under—

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

“(B) an equivalent qualifications-based requirement prescribed by the relevant State.

“(2) NO PROPRIETARY INTEREST.—A contract awarded in accordance with paragraph (1) shall not be considered to confer a proprietary interest upon the United States.
“(f) ADMINISTRATIVE PROVISIONS.—Amounts distributed from the Trust Fund for a program or activity under subsection (c) shall—

“(1) be in addition to other amounts appropriated for the program or activity, and

“(2) remain available until expended.”.

(c) CLERICAL AMENDMENTS.—

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

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

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

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

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

SEC. 6003. ENERGY REFUND PROGRAM.

(a) IN GENERAL.—The Secretary of the Treasury, in consultation with the Secretary of Health and Human Services, the Commissioner of Social Security, and the Secretary of Agriculture, shall formulate and administer the program provided for in this section, which shall be
known as the “Energy Refund Program”, and under which eligible households are provided an energy refund.

(b) Eligibility of Households to Receive Energy Refund.—Each eligible household shall be entitled to receive monthly cash payments under this section in an amount equal to the monthly energy refund amount determined under subsection (d).

(c) Eligibility.—

(1) Eligible Households.—A household shall be considered to be an eligible household for purposes of this section if—

(A) the aggregate gross income of all taxpayers in the household does not exceed 150 percent of the poverty line;

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

(i) the supplemental nutrition assistance program;

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

(iii) the program for nutrition assistance in Puerto Rico or American Samoa.
under section 19 of such Act (7 U.S.C. 2028); (C) the household consists of a single individual or a married couple, and—

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

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

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

(D) the household consists of a single individual or a married couple, and receives benefits under the Supplemental Security Income Program under title XVI of the Social Security Act (42 U.S.C. 1381–1383f).

(2) INELIGIBLE INDIVIDUALS.—The Secretary of the Treasury may only provide energy refunds in accordance with this section to United States citizens, United States nationals, and individuals lawfully residing in the United States. The Secretary shall establish procedures to ensure that other indi-
viduals do not receive such refunds and are not taken into account in determining the amount of such refunds.

(3) NATIONAL STANDARDS.—The Secretary of the Treasury, in consultation with the Secretary of Agriculture, shall establish uniform national standards of eligibility ensuring that States may co-administer the Energy Refund Program with the supplemental nutrition assistance program in accordance with the provisions of this section. No State agency shall impose any other standard or requirement as a condition of eligibility or refund receipt under the program. Assistance in the Energy Refund Program shall be furnished promptly to all eligible households who make application for such participation or are already enrolled in any program referred to in paragraph (1).

(d) MONTHLY ENERGY REFUND AMOUNT.—

(1) ESTIMATED ANNUAL REFUND.—Not later than August 31 of each relevant fiscal year, the Secretary of the Treasury, in consultation with the Energy Information Administration, shall estimate, pursuant to a method that is appropriate for such purposes, the annual total loss in purchasing power that will result from the America Wins Act in the
next fiscal year for households of each size with
gross income equal to 150 percent of the poverty
line, based on the tax imposed under section 4691
of the Internal Revenue Code of 1986, excluding the
amount of the increase in households’ energy con-
sumption that is financed by higher cost of living ad-
justments to Federal benefits that result from in-
creased carbon costs by reason of such tax.

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

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

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

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

(c) DELIVERY MECHANISM.—

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

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

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

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

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

(A) protect the privacy of energy refund
applicants and recipients;
(B) provide energy refund recipients with choices, as appropriate, for delivery and receipt of refunds;

(C) ensure ease of use and access to refunds, including a prohibition on any fees charged for withdrawals or other related services;

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

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

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

(f) Administration.—

(1) In general.—The State agency of each participating State shall assume responsibility for the certification of applicant households and for the issuance of refunds and the control and account ability thereof.
(2) **ADMINISTRATIVE COSTS.**—Subject to such standards as determined appropriate by the Secretary of the Treasury, the Secretary shall reimburse each State agency for 100 percent of administrative costs.

(3) **PROCEDURES.**—Under standards established by the Secretary of the Treasury, the State agency shall establish procedures governing the administration of the Energy Refund Program that the State agency determines best serve households in the State, including households with special needs, such as households with elderly or disabled members, households in rural areas, homeless individuals, and households residing on reservations (as defined in section 4 of the Indian Child Welfare Act of 1978 (25 U.S.C. 1903) and section 3 of the Indian Financing Act of 1974 (25 U.S.C. 1452). In carrying out this paragraph, a State agency shall—

   (A) provide timely, accurate, and fair service to applicants for, and participants in, the Energy Refund Program;

   (B) permit an applicant household to apply to participate in the program at the time that the household first contacts the State agency and consider an application that contains the
name, address, and signature of the applicant to be sufficient to constitute an application for participation;

(C) screen any applicant household for the supplemental nutrition assistance program, the State’s medical assistance program under section XIX of the Social Security Act, the Children’s Health Insurance Program under section XXI of such Act, and a State program that provides basic assistance under a State program funded under title IV of such Act or with qualified State expenditures as defined in section 409(a)(7) of such Act for eligibility for the Energy Refund Program and, if eligible, enroll such applicant household in the Energy Refund Program;

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

(E) use appropriate bilingual personnel and materials in the administration of the program in those portions of the State in which a substantial number of members of low income households speak a language other than English; and
(F) utilize State agency personnel who are employed in accordance with the current standards for a merit system of personnel administration or any standards later prescribed by the Office of Personnel Management pursuant to section 208 of the Intergovernmental Personnel Act of 1970 (42 U.S.C. 4728) modifying or superseding such standards relating to the establishment and maintenance of personnel standards on a merit basis to make all tentative and final determinations of eligibility and ineligibility.

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

(A) IN GENERAL.—The Secretary of the Treasury, the Commissioner of Social Security, the Railroad Retirement Board, or the Secretary of Veterans Affairs, as appropriate, shall develop procedures to directly provide energy refunds to individuals that are beneficiaries under the benefit programs administered by such entities and are eligible to receive such refunds under the Energy Refund Program, if the Secretary of the Treasury determines, in consultation with the Commissioner of Social Secu-
irty, the Railroad Retirement Board, and the Secretary of Veterans Affairs, that—

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

(ii) such entities are able to coordinate to ensure that such beneficiaries do not receive multiple energy refunds; and

(iii) Federal provision of energy refunds would be more efficient and result in receipt of energy refunds by a greater number of eligible beneficiaries than delivery of such refunds by the States.

(B) RECEIPT OF REFUNDS.—Any low-income beneficiary who receives an energy refund pursuant to the procedures developed under this paragraph shall not be eligible for an energy refund otherwise provided by a State agency under this section.

(5) REGULATIONS.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the Secretary of the Treasury shall issue such regulations consistent with this section as the Secretary deems necessary or
appropriate for the effective and efficient ad-
ministration of the Energy Refund Program, 
and shall promulgate all such regulations in ac-
cordance with the procedures set forth in sec-
tion 553 of title 5, United States Code.

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

(C) Notwithstanding paragraphs (2) and 
(3) of subsection (i), the Secretary of the 
Treasury shall promulgate regulations requiring 
streamlined eligibility determinations for some 
or all households which include individuals re-
ceiving medical assistance under a State plan 
approved under title XIX or XXI of the Social 
Security Act or individuals receiving premium 
credits for the purchase of qualified health in-
surance coverage pursuant to section 36B of
the Internal Revenue Code of 1986. The regulations shall institute procedures whereby the gross income and family size information used for determining eligibility under such provisions serve as the basis for determining eligibility for the Energy Refund Program.

(D) EXCEPTION FOR QUARTERLY PROVISION OF BENEFITS.—Notwithstanding any other provision of this section, the Secretary of the Treasury may authorize States to provide benefits under this section on a quarterly basis if the Secretary determines that the amount of the benefits that would be provided on a monthly basis to households is insufficient to be efficiently paid on a monthly basis in light of the administrative expenses of the Energy Refund Program.

(g) TREATMENT.—The value of the refund provided under this section shall not be considered income or resources for any purpose under any Federal, State, or local laws, including, but not limited to, laws relating to an income tax, or public assistance programs (including, but not limited to, health care, cash aid, child care, nutrition programs, and housing assistance) and no participating State or political subdivision thereof shall decrease any as-
sistance otherwise provided an individual or individuals be-
cause of the receipt of a refund under this section.

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

(i) DEFINITIONS AND SPECIAL RULES.—

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

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

(3) HOUSEHOLD.—
(A) Rules for equitable administration of refund in certain cases.—The Secretary of the Treasury shall establish rules for providing the energy refund in an equitable and administratively simple manner to households where the group of individuals who live together includes members not all of whom are described in a single subparagraph of subsection (e)(1), or includes additional members not described in any such subparagraph.

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

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

(5) State.—The term “State” means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, American Samoa, the United States
Virgin Islands, Guam, and the Commonwealth of the Northern Mariana Islands.

(6) **STATE AGENCY.**—The term “State agency” means an agency of State government, including the local offices thereof, that has responsibility for administration of the 1 or more federally aided public assistance programs within the State, and in those States where such assistance programs are operated on a decentralized basis, the term shall include the counterpart local agencies administering such programs.

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

(8) **OTHER TERMS.**—Other terms not defined in this section shall have the same meaning as such terms have in the Supplemental Nutrition Assistance Program unless the Secretary of the Treasury finds for good cause that application of a particular definition would be detrimental to the purposes of the Energy Refund Program.
SEC. 6004. CONSUMER TAX REBATE.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 is amended by inserting after section 36B the following new section:

“SEC. 36C. WORKING FAMILIES RELIEF.

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

“(b) LIMITATION BASED ON HOUSEHOLD INCOME.—

“(1) IN GENERAL.—The amount allowable as a credit under subsection (a) (determined without regard to this subsection) for the taxable year shall be reduced (but not below zero) by 0.05 percent for every $10 by which the taxpayer’s household income for the taxable year exceeds the credit cap amount for the calendar year in which such taxable year begins.

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

“(3) Rounding.—Solely for purposes of paragraph (1), if the eligible taxpayer’s adjusted gross
income or the credit cap amount is not a multiple of $10, such amount shall be rounded to the next highest multiple of $10.

“(c) COORDINATION WITH ENERGY REFUND RECEIVED THROUGH STATE HUMAN SERVICE AGENCIES.—

“(1) IN GENERAL.—In any taxable year in which a taxpayer or the taxpayer’s spouse receives an energy refund under section 6003 of the America Wins Act, the amount described in subsection (a) shall be reduced by the energy refund amount received in that taxable year.

“(2) INFORMATION.—The Secretary shall promulgate regulations that instruct States on how to inform adult individuals who receive an energy refund under section 6003 of the America Wins Act the refund amount the individuals received and how such information shall be provided to the Internal Revenue Service.

“(3) SYSTEM TO HANDLE INQUIRIES.—The Secretary shall establish a telephone and online system that allows an individual to inquire about the refund amount the individual received.

“(4) ADJUSTMENT OF ENERGY REFUND AMOUNT.—In the case of an individual who does not report the refund amount that was provided under
section 6003 of the America Wins Act or recorded an incorrect number of refund amount, the Secretary shall adjust the energy refund under such section based on the information received from States. Such reduction shall only be made if the Secretary has made a determination that the information meets a sufficient standard for accuracy.

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

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

“(A) the relief amount for the calendar year in which such taxable year begins, multiplied by

“(B) the scale factor applicable to the eligible taxpayer’s family size.

“(2) RELIEF AMOUNT.—

“(A) IN GENERAL.—The relief amount with respect to any calendar year is the amount which will provide that the aggregate credits allowed under this section with respect to all eligible taxpayers for taxable years beginning in such calendar year equal the amount which is
provided in section 9512(c)(4) for such calendar year.

“(B) Secretarial determination.— The relief amount for each calendar year shall be determined by the Secretary based on the expected revenues from section 9512(c)(4) for each such calendar year.

“(C) Adjustment of relief amounts.— If, after the close of any calendar year, the Secretary determines that the amount of the aggregate credits allowed under this section with respect to all eligible taxpayers for taxable years beginning in such calendar year differed significantly from the amount equal to the funding provided by section 9512(c)(4) for such calendar year, the Secretary may adjust the relief amount for the immediately succeeding calendar year either up or down in order to account for such difference.

“(3) Scale factor.— The scale factor with respect to any eligible taxpayer for any taxable year shall be determined in accordance with the following table:

<table>
<thead>
<tr>
<th>If the taxpayer's family size for the taxable year is:</th>
<th>The scale factor is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1.0</td>
</tr>
<tr>
<td>2</td>
<td>1.35</td>
</tr>
<tr>
<td>3</td>
<td>1.69</td>
</tr>
</tbody>
</table>

November 6, 2017 (9:31 a.m.)
“(e) ELIGIBLE TAXPAYER.—For purposes of this section—

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

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

“(B) any nonresident alien individual, or

“(C) an estate or trust.

“(2) IDENTIFICATION NUMBER REQUIREMENT.—Such term shall not include any individual who—

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

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

For purposes of the preceding sentence, the social security number shall not include a TIN issued by the Internal Revenue Service.
“(f) HOUSEHOLD INCOME.—The term ‘household income’ means, with respect to any eligible taxpayer, an amount equal to the sum of—

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

“(2) the aggregate adjusted gross incomes of all other individuals who are taken into account in determining the taxpayer’s family size under subsection (g) and who were required to file a return of the tax imposed by section 1 for the taxable year.

“(g) FAMILY SIZE.—

“(1) IN GENERAL.—The family size with respect to any taxpayer shall be equal to the number of individuals for whom the taxpayer is allowed a deduction under section 151 for the taxable year.

“(2) IDENTIFICATION NUMBER REQUIREMENT.—The family size determined under paragraph (1) shall not include any individual (including the taxpayer) whose social security account number is not included on the return of tax for the taxable year.

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

(b) CONFORMING AMENDMENTS.—

(1) Section 6211 is amended by inserting
“36C,” before “53(e)”.

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

(c) CLERICAL AMENDMENT.—The table of sections
for subpart C of part IV of subchapter A of chapter 1
is amended by inserting after the item relating to section
36B the following new item:

“Sec. 36C. Working families relief.”.

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