

HR 2014

Tax Pollution, Not Profits Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 6, 2017

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the W

Latest Action: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, 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. (Apr 6, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/2014>

Sponsor

Name: Rep. Delaney, John K. [D-MD-6]

Party: Democratic • **State:** MD • **Chamber:** House

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Cartwright, Matt [D-PA-17]	D · PA		Apr 6, 2017
Rep. Polis, Jared [D-CO-2]	D · CO		Apr 6, 2017

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Apr 6, 2017
Ways and Means Committee	House	Referred To	Apr 6, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Tax Pollution, Not Profits Act

This bill amends the Internal Revenue Code to impose an excise tax on certain greenhouse gas emissions. The tax is equal to \$30 per metric ton of carbon dioxide or carbon dioxide equivalent in 2018, increasing each subsequent year at 4% above inflation.

The Internal Revenue Service must: (1) provide certain refunds of the tax to account for the capture and permanent sequestration of greenhouse gas emissions, and (2) adjust the tax to account for goods that are exported or imported.

The bill amends the Social Security Act to establish a Low-Income Energy Cost Mitigation Program to provide an energy refund amount to certain low and middle-income households to compensate such households for increases in energy costs due to this bill.

The Department of Labor may use up to 2% of the revenues generated by this bill to implement a program to assist displaced workers in the coal industry.

The bill also provides for a gradual reduction in the corporate income tax rate to 32% in taxable years beginning in 2018 and 28% in taxable years beginning after 2021.

The bill requires the Department of the Treasury to establish a website to make information regarding the amount and sources of revenue attributable to this bill publicly available.

Actions Timeline

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