

HR 3311

America Wins Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 18, 2021

**Current Status:** Referred to the Subcommittee on Energy.

**Latest Action:** Referred to the Subcommittee on Energy. (May 19, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/3311>

Sponsor

**Name:** Rep. Larson, John B. [D-CT-1]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		May 18, 2021
Rep. Lynch, Stephen F. [D-MA-8]	D · MA		May 18, 2021

Committee Activity

Committee	Chamber	Activity	Date
Agriculture Committee	House	Referred To	May 18, 2021
Education and Workforce Committee	House	Referred To	May 18, 2021
Energy and Commerce Committee	House	Referred to	May 19, 2021
Financial Services Committee	House	Referred To	May 18, 2021
Natural Resources Committee	House	Referred To	May 18, 2021
Science, Space, and Technology Committee	House	Referred to	May 18, 2021
Transportation and Infrastructure Committee	House	Referred to	May 19, 2021
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Ways and Means Committee	House	Referred To	May 18, 2021

Subjects & Policy Tags

**Policy Area:**

Taxation

Related Bills

No related bills are listed.

## America Wins Act

This bill imposes an excise tax on the carbon dioxide content of coal, petroleum and petroleum products, and natural gas sold by the manufacturer, producer, or importer and requires the revenues to be used for infrastructure, an energy refund program to provide payments to certain low-income households, and other purposes.

Refunds or credits for the tax must be issued for carbon substances that are (1) not emitted due to use as a feedstock or through carbon capture and sequestration, or (2) previously taxed carbon substances used to make another taxable carbon substance.

The bill includes border adjustment provisions that require certain fees, credits, or refunds for carbon-intensive goods that are exported or imported.

The bill also establishes a Build America Trust Fund and appropriates to the fund amounts equal to the increase in revenues attributable to the tax. Specified amounts of the funds must be used, without further appropriation, for infrastructure related to transportation, water, broadband, education, health care, housing, and energy.

Specified portions of the funds must also be used for

- providing assistance to workers and communities reliant on industries that primarily produce taxable carbon substances or carbon-intensive goods,
- providing assistance to individuals and communities disproportionately impacted by climate change and greenhouse gas pollutants as well as groups underrepresented in the energy sector,
- an energy refund program to provide payments to certain low-income households, and
- a refundable tax credit for households that meet specified income requirements.

## Actions Timeline

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- **May 19, 2021:** Referred to the Subcommittee on Aviation.
- **May 19, 2021:** Referred to the Subcommittee on Railroads, Pipelines, and Hazardous Materials.
- **May 19, 2021:** Referred to the Subcommittee on Highways and Transit.
- **May 19, 2021:** Referred to the Subcommittee on Water Resources and Environment.
- **May 19, 2021:** Referred to the Subcommittee on Energy.
- **May 18, 2021:** Introduced in House
- **May 18, 2021:** Referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure, Energy and Commerce, Agriculture, Education and Labor, Natural Resources, Science, Space, and Technology, and Financial Services, 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.
- **May 18, 2021:** Referred to the Subcommittee on Energy.