

112TH CONGRESS
1ST SESSION

H. R. 1596

To provide for the use of funds in the Hazardous Substance Superfund for the purposes for which they were collected, to ensure adequate resources for the cleanup of hazardous substances under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2011

Mr. BLUMENAUER (for himself, Mr. BISHOP of New York, and Mr. PALLONE) 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, and the Budget, 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

A BILL

To provide for the use of funds in the Hazardous Substance Superfund for the purposes for which they were collected, to ensure adequate resources for the cleanup of hazardous substances under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, 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.**

2 This Act may be cited as the “Superfund Reinvest-
3 ment Act”.

4 **SEC. 2. USE OF HAZARDOUS SUBSTANCE SUPERFUND FOR**
5 **CLEANUP.**

6 (a) AVAILABILITY OF AMOUNTS.—Section 111 of the
7 Comprehensive Environmental Response, Compensation,
8 and Liability Act of 1980 (42 U.S.C. 9611) is amended—

9 (1) in subsection (a) by striking “For the pur-
10 poses specified” and all that follows through “for
11 the following purposes:” and inserting the following:
12 “The amount in the Hazardous Substance Super-
13 fund established under section 9507 of the Internal
14 Revenue Code of 1986 shall be available, without
15 further appropriation, to be used for the purposes
16 specified in this section. The President shall use
17 such amount for the following purposes:”; and

18 (2) in subsection (c)—

19 (A) by striking “Subject to such amounts
20 as are provided in appropriations Acts, the”
21 each place it appears and inserting “The”; and

22 (B) in paragraph (12) by striking “to the
23 extent that such costs” and all that follows
24 through “and 1994”.

1 (b) AMENDMENT TO THE INTERNAL REVENUE
2 CODE.—Section 9507 of the Internal Revenue Code of
3 1986 is amended—

4 (1) by striking “appropriated to” in subsection
5 (a)(1) and inserting “made available for”,

6 (2) by striking “appropriated” in subsection (b)
7 and inserting “transferred”,

8 (3) by striking “, as provided in appropriations
9 Acts,” in subsection (c)(1), and

10 (4) by striking “1995” in subsection (d)(3)(B)
11 and inserting “2021”.

12 **SEC. 3. BUDGETARY TREATMENT OF HAZARDOUS SUB-**
13 **STANCE SUPERFUND.**

14 Notwithstanding any other provision of law, the re-
15 ceipts and disbursements of the Hazardous Substance
16 Superfund established in section 9507 of the Internal Rev-
17 enue Code of 1986—

18 (1) shall not be counted as new budget author-
19 ity, outlays, receipts, or deficit or surplus for pur-
20 poses of—

21 (A) the budget of the United States Gov-
22 ernment as submitted by the President;

23 (B) the congressional budget (including al-
24 locations of budget authority and outlays pro-
25 vided therein);

1 (C) the Balanced Budget and Emergency
2 Deficit Control Act of 1985; or

3 (D) the Statutory Pay-As-You-Go Act of
4 2010;

5 (2) shall be exempt from any general budget
6 limitation imposed by statute on expenditures and
7 net lending (budget outlays) of the United States
8 Government; and

9 (3) shall be available only for the purposes
10 specified in section 111 of the Comprehensive Envi-
11 ronmental Response, Compensation, and Liability
12 Act of 1980 (42 U.S.C. 9611).

13 **SEC. 4. EXTENSION OF SUPERFUND TAXES.**

14 (a) **EXCISE TAXES.**—Subsection (e) of section 4611
15 of the Internal Revenue Code of 1986 is amended to read
16 as follows:

17 “(e) **APPLICATION OF HAZARDOUS SUBSTANCE**
18 **SUPERFUND FINANCING RATE.**—The Hazardous Sub-
19 stance Superfund financing rate under this section shall
20 apply after December 31, 1986, and before January 1,
21 1996, and after the date of the enactment of the Super-
22 fund Reinvestment Act and before January 1, 2019.”.

23 (b) **CORPORATE ENVIRONMENTAL INCOME TAX.**—
24 Subsection (e) of section 59A of such Code is amended
25 to read as follows:

1 “(e) APPLICATION OF TAX.—The tax imposed by this
2 section shall apply to taxable years beginning after De-
3 cember 31, 1986, and before January 1, 1996, and to tax-
4 able years beginning after the date of the enactment of
5 the Superfund Reinvestment Act and before January 1,
6 2019.”.

7 (c) TECHNICAL AMENDMENTS.—

8 (1) Subsection (b) of section 4611 of such Code
9 is amended—

10 (A) by striking “or exported from” in
11 paragraph (1)(A),

12 (B) by striking “or exportation” in para-
13 graph (1)(B), and

14 (C) by striking “AND EXPORTATION” in
15 the heading thereof.

16 (2) Paragraph (3) of section 4611(d) of such
17 Code is amended—

18 (A) by striking “or exporting the crude oil,
19 as the case may be” and inserting “the crude
20 oil”, and

21 (B) by striking “OR EXPORTS” in the
22 heading thereof.

23 **SEC. 5. APPLICABILITY.**

24 (a) IN GENERAL.—Except as provided in subsections
25 (b) and (c), this Act (including the amendments made by

1 this Act) shall apply to fiscal years beginning after Sep-
2 tember 30, 2011.

3 (b) EXCISE TAXES.—The amendments made by sec-
4 tions 4(a) and 4(c) shall take effect on the date of the
5 enactment of this Act.

6 (c) INCOME TAX.—The amendment made by section
7 4(b) shall apply to taxable years beginning after the date
8 of the enactment of this Act.

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