

117TH CONGRESS
1ST SESSION

IN THE HOUSE OF REPRESENTATIVES
JANUARY 8, 2021

Mr. FUGAL [will introduce] the following bill

A BILL

To phase-out the Burning of Fossils Era in the United States of America in order to mitigate global heating of the habitable biosphere, an action most likely to effect the Safety and Happiness of all present and future People, ensuring the Rights of Life, Liberty and the pursuit of Happiness survive the present and coming climate crises.

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 “Extinguishing the Social License to Burn Fossils Act (ELBA) of 2021”.

SEC. 2. FINDINGS.

The Congress finds that—

(1) emissions of greenhouse gasses and other harmful pollutants into our Nation’s air impose substantial costs on all Americans and on future generations of all People; and

(2) burning fossils causes global heating and imposes significant risks and costs on all Americans and all People through ocean acidification and global climate crises, yet remains a keystone of economic growth; it is therefore immoral to profit off a waning economic necessity to burn fossils or delay a transition away from still-profitable extraction of fossils; and

(3) managers and executives of Fossil Era Profiteers have a fiduciary responsibility to maximize profits that is in direct conflict with successfully mitigating global heating of the habitable biosphere; and

(4) an excise tax on fossils is regressive, disproportionately impacting frontline and vulnerable communities, exacerbating systemic injustices, and leaves intact the moral hazard of profiting off an economic necessity to burn fossils; and

(5) without new regulation on the emission of greenhouse gasses, a new tax structure can align the fiduciary responsibility of managers and executives of Fossil Era Profiteers with the People's goal of mitigating global heating of the habitable biosphere; and

(6) operations for the profitable extraction of fossils should not be moved outside the United States for subsequent import, nor should Fossil Era Profiteers export fossils for profitable sale outside the United States; and

(7) providing clear information about climate change, in a variety of forms, can remove the fear and the sense of helplessness, and encourage individuals and communities to take action; and

(8) informing people of new technologies and programs as they become available will ensure maximum understanding and maximum effect of those measures; and

(9) only 30 percent of middle school and 45 percent of high school science teachers understand the extent of the scientific consensus on climate change; and

(10) while this bill in this nation is an important front in mitigating global heating, more legislation in the United States and globally is needed.

SEC. 3. NO UNRESTRICTED LICENSE TO PROFIT.

In the case of opinions of the Court against Section 4, the texts of this statute and its amending texts shall be interpreted so as to suspend any Right of persons not subject to Section 4 to derive income from the extraction, mining, export, import, or sale of any covered fossil, in order to effect the Safety and Happiness of all present and future People.

SEC. 4. ENDING THE PROFIT INCENTIVE TO BURN FOSSILS.

The Internal Revenue Code of 1986 is amended by adding at the end the following new subtitle:

“Subtitle L—Recovery of Profits from Fossil Era Profiteers

“CHAPTER 101. DETERMINATION OF TAX LIABILITY.

“CHAPTER 102. CHANGES IN RATES DURING A TAXABLE YEAR.

“CHAPTER 103. CREDITS AGAINST TAX.

“CHAPTER 101—DETERMINATION OF LIABILITY

“Sec. 9901. Definitions.

“Sec. 9902. Tax Imposed.

“SEC. 9901. DEFINITIONS.

“For purposes of this subtitle:

“(a) COVERED FOSSIL.—The term ‘covered fossil’ means crude oil, fossil gas, coal, or any other product derived from crude oil, fossil gas, or coal which shall be used so as to emit greenhouse gases to the atmosphere.

“(b) CRUDE OIL.—The term ‘crude oil’ means unrefined petroleum.

“(c) FOSSIL PROFITS.—The term ‘fossil profits’ for the taxable year means—

“(1) for an individual qualifying as a Fossil Era Profiteer, taxable income (as defined in section 63, regardless of source) minus tax imposed (as defined in section 1).

“(2) for a corporation qualifying as a Fossil Era Profiteer, taxable income (as defined in section 63, regardless of source) plus the amount of any research credit claimed under section 41 minus tax imposed (as defined in section 11).

“(d) EXPORT.—The term ‘export’ means to transport a product from within the jurisdiction of the United States to persons outside the United States.

“(e) FINANCING.—The term ‘financing’ means supporting business operations through issuing or purchasing bonds or loans, or equity ownership through—

“(1) investment in any Securities and Exchange Commission regulated offering, or

“(2) present value of publicly traded shares.

“(f) FOSSIL ERA PROFITEER.—The term ‘Fossil Era Profiteer’ means any United States taxpayer including any corporation, proprietorship, partnership, and person, excluding non-owner employees, that—

“(1) derives income from the extraction, mining, export, import, or sale of any covered fossil, or

“(2) manufactures new machinery intended to burn any covered fossil, or

“(3) owns more than 5% of any Fossil Era Profiteer, or

“(4) provides financing greater than \$500,000 to any Fossil Era Profiteer.

“(g) GREENHOUSE GAS.—The term ‘greenhouse gas’ means carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulfur hexafluoride (SF₆), hydrofluorocarbons (HFCs), and perfluorocarbon (PFCs).

“(h) IMPORT.—Irrespective of any other definition in law or treaty, the term ‘import’ means to land on, bring into, or introduce into any place subject to the jurisdiction of the United States.

“(i) Fossil GAS.—The term ‘fossil gas’ means any gas removed from the earth which shall be used so as to emit greenhouse gases to the atmosphere, excluding landfill gas from municipal solid waste landfills and water treatment facilities.

“(j) NON-OWNER EMPLOYEE.—The term ‘non-owner employee’ means any employee who does not own or owns less than 1% of any Fossil Era Profiteer.

“(k) PETROLEUM.—The term ‘petroleum’ means oil removed from the earth or the oil derived from tar sands or shale.

“SEC. 9902. TAX IMPOSED.

“(a) A tax is hereby imposed for each taxable year on the fossil profits of every Fossil Era Profiteer.

“(b) AMOUNT OF TAX The amount of the tax imposed by subsection (a) shall be 20 percent of fossil profits plus—

“(1) 20 percent of fossil profits beginning January 1, 2023, plus

“(2) 20 percent of fossil profits beginning January 1, 2024, plus

“(3) 10 percent of fossil profits beginning January 1, 2025, plus

“(4) 10 percent of fossil profits beginning January 1, 2026, plus

“(5) 5 percent of fossil profits beginning January 1, 2027, plus

“(6) 5 percent of fossil profits beginning January 1, 2028, plus

“(7) 2 percent of fossil profits beginning January 1, 2029, plus

“(8) 2 percent of fossil profits beginning January 1, 2030.”

SEC. 5. KEEPING FOSSILS GROUNDED.

(a) IN GENERAL.— Consistent with the findings of Congress, import and export duties are hereby imposed on the trade of fossils across the borders of the United States.

(b) PRODUCTS DEFINED.— The products described in this subsection are the following:

(1) COAL.— Mineral products classified under heading 2701, 2702, or 2704 of the HTS.

(2) CRUDE OIL.— Petroleum products classified under heading 2709 of the HTS.

(3) Fossil GAS.— Natural gas, coal refinery, or petroleum refinery products classified under heading 2705, 2711.11, 2711.12, 2711.13, or 2711.21 of the HTS.

(c) HTS DEFINED.— In this section, the term “HTS” means the Harmonized Tariff Schedule of the United States.

(d) **UNIFORM IMPORT AND EXPORT DUTIES.**— Regardless of any exceptions, exemptions, or trade zones in all chapters of U.S. Code Title 19, all Coal, Crude Oil, and Fossil Gas imports and exports are subject to duties described in the table:

	Duties imposed, uniformly for both imports and exports, on fossils beginning on January 1 of:				
Product / Year	2022	2024	2026	2028	2030
Coal	\$200/t	\$300/t	\$400/t	\$450/t	\$500/t
Crude Oil	\$20/bbl	\$40/bbl	\$60/bbl	\$80/bbl	\$100/bbl
Fossil Gas	\$0.15/m ³	\$0.25/m ³	\$0.50/m ³	\$0.80/m ³	\$1.00/m ³

SEC. 6. EXTINGUISHING DEMAND.

(a) This section may be cited as the “Climate Change Education Act”

(b) Definitions:

(1) **CLIMATE CHANGE EDUCATION.**—The term “climate change education” means informal and formal interdisciplinary learning at all age levels about—

(A) sustainable energy production and consumption, climate change, climate adaptation and mitigation, and climate resilience; and

(B) the effects of burning fossils, climate change, climate adaptation and mitigation, and climate resilience on the environmental, energy, social, and economic systems of the United States; and

(C) accounting of past and future carbon emissions from the burning of fossils and changes in land use, and the remaining emissions budget such accounting sets for 1.5°C, 2°C, and other warming scenarios.

(2) **GREEN ECONOMY.**—The term “green economy” means an economy that results in improved human well-being and social equity by significantly reducing environmental risks and ecological scarcities.

(3) **INSTITUTION OF HIGHER EDUCATION.**—The term “institution of higher education” has the meaning given the term in section 102 of the Higher Education Act of 1965 (20 U.S.C. 1002).

(4) LOCAL EDUCATIONAL AGENCY; STATE EDUCATIONAL AGENCY.—The terms “local educational agency” and “State educational agency” have the meanings given those terms in section 8101 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7801).

(5) NONPROFIT ORGANIZATION.—The term “nonprofit organization” means an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from taxation under 501(a) of that Code.

(c) CLIMATE CHANGE EDUCATION PROGRAM — The Administrator of the National Oceanic and Atmospheric Administration shall establish a Climate Change Education Program to—

(1) increase the climate literacy of the United States by broadening the understanding of climate change, including possible long-term and short-term consequences and potential solutions;

(2) apply the latest scientific and technological discoveries, including through the use of the scientific assets of the Administration, to provide formal and informal learning opportunities to individuals of all ages, including individuals of diverse cultural and linguistic backgrounds; and

(3) emphasize actionable information to help people understand and promote implementation of new technologies, programs, and incentives related to climate change, climate adaptation and mitigation, and climate resilience.

(d) GRANT PROGRAM — As part of the Climate Change Education Program established under section 6(c), the Administrator of the National Oceanic and Atmospheric Administration shall establish a program to make grants—

(1) to States to encourage and support plans and programs for kindergarten through grade 12 formal and informal climate change education—

(A) to ensure that students graduate from high school with high climate literacy, including—

(i) relevant teacher training and professional development;

(ii) science, technology, engineering, arts and design, and mathematics education; and

(iii) interdisciplinary studies; and

(B) with a particular focus on programs that advance widespread State and local educational agency adoption of climate change education, including funding for State educational agencies in partnership with local educational agencies and local nonprofit organizations to—

(i) integrate key principles of climate change education into existing kindergarten through grade 12 State academic content standards, student academic achievement standards, or State curriculum frameworks;

(ii) create model State climate change curricula;

(iii) develop and implement State teacher training programs; and

(2) to institutions of higher education to—

(A) improve the quality of and access to training, certification, and higher education for jobs in a future green economy, such as green construction, design, technology, health, engineering, business, and policy studies, including sustainability science, and with a particular focus on programs that address restructuring institutional incentives and reducing institutional barriers to widespread faculty adoption of interdisciplinary teaching of climate change education; and

(B) engage teams of faculty and students to develop applied climate research and deliver to local communities direct services related to local climate mitigation and adaptation issues, with a priority focus on communities impacted by climate change; and

(3) to professional associations for projects that build capacity at the State and national levels for continuing education by practicing professionals and the general public in green economy fields.

(e) CLIMATE CHANGE EDUCATION OFFICE — There shall be, within the Office of Education of the National Oceanic and Atmospheric Administration, a Climate Change Education Office to administer the grant program required by subsection (d).

(f) REPORT — Not later than one year after the date of the enactment of this Act, and annually thereafter, the Administrator of the National Oceanic and Atmospheric Administration shall submit to Congress a report that evaluates the scientific merits, educational effectiveness, and broader effects of activities carried out under this Act.

SEC. 7. AUTHORIZATION OF APPROPRIATIONS.

(a) To the National Oceanic and Atmospheric Administration, there is authorized to be appropriated, and there is appropriated, \$20,000,000 for each of fiscal years 2022 through 2030 to carry out Section 6.

(b) To the Earth Science Communications Team at NASA–Caltech Jet Propulsion Laboratory, there are authorized to be appropriated, and there is appropriated, \$2,000,000 for each of fiscal years 2022 through 2030 for the production, broadcast, and digital publication of climate change education programming. The Earth Science Communications Team is authorized to award grants for multimedia production directly to divisions of the Public Broadcasting Service (such as PBS Digital Studios), National Public Radio, and local public television and public radio stations.

SEC. 8. EFFECTIVE DATE.

The amendments made by this Act shall take effect on January 1 of the year following the date of the enactment of this Act.

SEC. 9. PRINCIPLE OF INTERPRETATION.

In the case of ambiguity, the texts of this statute and its amending texts shall be interpreted so as to allow for the most effective abatement of greenhouse gas emissions.
