

DIVISION H—REVENUE PROVISIONS**TITLE I—HIGHWAY TRUST FUND****SEC. 80101. EXTENSION OF HIGHWAY TRUST FUND EXPENDITURE AUTHORITY.**

(a) **HIGHWAY TRUST FUND.**—Section 9503 of the Internal Revenue Code of 1986 is amended—

26 USC 9503.

(1) by striking “October 1, 2021” in subsections (b)(6)(B), (c)(1), and (e)(3) and inserting “October 1, 2026”, and

(2) by striking “Continuing Appropriations Act, 2021 and Other Extensions Act” in subsections (c)(1) and (e)(3) and inserting “Infrastructure Investment and Jobs Act”.

(b) **SPORT FISH RESTORATION AND BOATING TRUST FUND.**—Section 9504 of such Code is amended—

(1) by striking “Continuing Appropriations Act, 2021 and Other Extensions Act” each place it appears in subsection (b)(2) and inserting “Infrastructure Investment and Jobs Act”, and

(2) by striking “October 1, 2021” in subsection (d)(2) and inserting “October 1, 2026”.

(c) **LEAKING UNDERGROUND STORAGE TANK TRUST FUND.**—Section 9508(e)(2) of such Code is amended by striking “October 1, 2021” and inserting “October 1, 2026”.

SEC. 80102. EXTENSION OF HIGHWAY-RELATED TAXES.

(a) **IN GENERAL.**—

(1) Each of the following provisions of the Internal Revenue Code of 1986 is amended by striking “September 30, 2022” and inserting “September 30, 2028”:

(A) Section 4041(a)(1)(C)(iii)(I).

(B) Section 4041(m)(1)(B).

(C) Section 4081(d)(1).

(2) Each of the following provisions of such Code is amended by striking “October 1, 2022” and inserting “October 1, 2028”:

(A) Section 4041(m)(1)(A).

(B) Section 4051(c).

(C) Section 4071(d).

(D) Section 4081(d)(3).

(b) **EXTENSION OF TAX, ETC., ON USE OF CERTAIN HEAVY VEHICLES.**—Each of the following provisions of the Internal Revenue Code of 1986 is amended by striking “2023” each place it appears and inserting “2029”:

(1) Section 4481(f).

(2) Subsections (c)(4) and (d) of section 4482.

(c) **FLOOR STOCKS REFUNDS.**—Section 6412(a)(1) of the Internal Revenue Code of 1986 is amended—

(1) by striking “October 1, 2022” each place it appears and inserting “October 1, 2028”;

(2) by striking “March 31, 2023” each place it appears and inserting “March 31, 2029”; and

(3) by striking “January 1, 2023” and inserting “January 1, 2029”.

(d) **EXTENSION OF CERTAIN EXEMPTIONS.**—

(1) Section 4221(a) of the Internal Revenue Code of 1986 is amended by striking “October 1, 2022” and inserting “October 1, 2028”.

26 USC 4483.

(2) Section 4483(i) of such Code is amended by striking “October 1, 2023” and inserting “October 1, 2029”.

(e) EXTENSION OF TRANSFERS OF CERTAIN TAXES.—

(1) IN GENERAL.—Section 9503 of the Internal Revenue Code of 1986 is amended—

(A) in subsection (b)—

(i) by striking “October 1, 2022” each place it appears in paragraphs (1) and (2) and inserting “October 1, 2028”;

(ii) by striking “OCTOBER 1, 2022” in the heading of paragraph (2) and inserting “OCTOBER 1, 2028”;

(iii) by striking “September 30, 2022” in paragraph (2) and inserting “September 30, 2028”; and

(iv) by striking “July 1, 2023” in paragraph (2) and inserting “July 1, 2029”; and

(B) in subsection (c)(2), by striking “July 1, 2023” and inserting “July 1, 2029”.

(2) MOTORBOAT AND SMALL-ENGINE FUEL TAX TRANSFERS.—

(A) IN GENERAL.—Paragraphs (3)(A)(i) and (4)(A) of section 9503(c) of such Code are each amended by striking “October 1, 2022” and inserting “October 1, 2028”.

(B) CONFORMING AMENDMENTS TO LAND AND WATER CONSERVATION FUND.—Section 200310 of title 54, United States Code, is amended—

(i) by striking “October 1, 2023” each place it appears and inserting “October 1, 2029”; and

(ii) by striking “October 1, 2022” and inserting “October 1, 2028”.

(f) EFFECTIVE DATE.—The amendments made by this section shall take effect on October 1, 2021.

SEC. 80103. FURTHER ADDITIONAL TRANSFERS TO TRUST FUND.

Subsection (f) of section 9503 of the Internal Revenue Code of 1986 is amended by redesignating paragraph (11) as paragraph (12) and inserting after paragraph (10) the following new paragraph:

“(11) FURTHER TRANSFERS TO TRUST FUND.—Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

“(A) \$90,000,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

“(B) \$28,000,000,000 to the Mass Transit Account in the Highway Trust Fund.”.

TITLE II—CHEMICAL SUPERFUND

SEC. 80201. EXTENSION AND MODIFICATION OF CERTAIN SUPERFUND EXCISE TAXES.

(a) EXTENSION.—

(1) IN GENERAL.—Section 4661(c) of the Internal Revenue Code of 1986 is amended to read as follows:

“(c) TERMINATION.—No tax shall be imposed by this section after December 31, 2031.”.

(2) IMPORTED SUBSTANCES.—Section 4671(e) of the Internal Revenue Code of 1986 is amended to read as follows:

“(e) TERMINATION.—No tax shall be imposed by this section after December 31, 2031.”.

(b) MODIFICATION OF RATES.—

(1) IN GENERAL.—Section 4661(b) of the Internal Revenue Code of 1986 is amended to read as follows:

26 USC 4661.

“(b) AMOUNT OF TAX.—The amount of tax imposed by subsection (a) shall be determined in accordance with the following table:

“In the case of:	The tax is the following amount per ton:
Acetylene	\$9.74
Benzene	9.74
Butane	9.74
Butylene	9.74
Butadiene	9.74
Ethylene	9.74
Methane	6.88
Napthalene	9.74
Propylene	9.74
Toluene	9.74
Xylene	9.74
Ammonia	5.28
Antimony	8.90
Antimony trioxide	7.50
Arsenic	8.90
Arsenic trioxide	6.82
Barium sulfide	4.60
Bromine	8.90
Cadmium	8.90
Chlorine	5.40
Chromium	8.90
Chromite	3.04
Potassium dichromate	3.38
Sodium dichromate	3.74
Cobalt	8.90
Cupric sulfate	3.74
Cupric oxide	7.18
Cuprous oxide	7.94
Hydrochloric acid	0.58
Hydrogen fluoride	8.46
Lead oxide	8.28
Mercury	8.90
Nickel	8.90
Phosphorus	8.90
Stannous chloride	5.70
Stannic chloride	4.24
Zinc chloride	4.44
Zinc sulfate	3.80
Potassium hydroxide	0.44
Sodium hydroxide	0.56
Sulfuric acid	0.52
Nitric acid	0.48.”.

- (2) RATE ON TAXABLE SUBSTANCES WHERE IMPORTER DOES NOT FURNISH INFORMATION TO THE SECRETARY.—Section 4671(b)(2) of such Code is amended by striking “5 percent” and inserting “10 percent”.
- (c) RULES RELATING TO TAXABLE SUBSTANCES.—
- (1) MODIFICATION OF DETERMINATION OF TAXABLE SUBSTANCES.—Section 4672(a)(2)(B) of the Internal Revenue Code of 1986 is amended by striking “50 percent” each place it appears and inserting “20 percent”.
- (2) PRESUMPTION AS A TAXABLE SUBSTANCE FOR PRIOR DETERMINATIONS.—Except as otherwise determined by the Secretary of the Treasury (or the Secretary’s delegate), any substance which was determined to be a taxable substance by reason of section 4672(a)(2) of the Internal Revenue Code of 1986 prior to the date of enactment of this Act shall continue to be treated as a taxable substance for purposes of such section after such date.
- (3) PUBLICATION OF INITIAL LIST.—Not later than January 1, 2022, the Secretary of the Treasury (or the Secretary’s delegate) shall publish an initial list of taxable substances under section 4672(a) of the Internal Revenue Code of 1986.
- (d) EFFECTIVE DATE.—The amendments made by this section shall take effect on July 1, 2022.

TITLE III—CUSTOMS USER FEES

SEC. 80301. EXTENSION OF CUSTOMS USER FEES.

(a) IN GENERAL.—Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended—

(1) in subparagraph (A), by striking “September 30, 2030” and inserting “September 30, 2031”; and

(2) in subparagraph (B)(i), by striking “September 30, 2030” and inserting “September 30, 2031”.

(b) RATE FOR MERCHANDISE PROCESSING FEES.—Section 503 of the United States-Korea Free Trade Agreement Implementation Act (Public Law 112–41; 19 U.S.C. 3805 note) is amended by striking “September 30, 2030” and inserting “September 30, 2031”.

TITLE IV—BOND PROVISIONS

SEC. 80401. PRIVATE ACTIVITY BONDS FOR QUALIFIED BROADBAND PROJECTS.

(a) IN GENERAL.—Section 142(a) of the Internal Revenue Code of 1986 is amended by striking “or” at the end of paragraph (14), by striking the period at the end of paragraph (15) and inserting “, or”, and by adding at the end the following new paragraph: “(16) qualified broadband projects.”

(b) QUALIFIED BROADBAND PROJECTS.—Section 142 of such Code is amended by adding at the end the following new subsection: “(n) QUALIFIED BROADBAND PROJECT.—

“(1) IN GENERAL.—For purposes of subsection (a)(16), the term ‘qualified broadband project’ means any project which—

“(A) is designed to provide broadband service solely to 1 or more census block groups in which more than

50 percent of residential households do not have access to fixed, terrestrial broadband service which delivers at least 25 megabits per second downstream and at least 3 megabits service upstream, and

“(B) results in internet access to residential locations, commercial locations, or a combination of residential and commercial locations at speeds not less than 100 megabits per second for downloads and 20 megabits for second for uploads, but only if at least 90 percent of the locations provided such access under the project are locations where, before the project, a broadband service provider—

“(i) did not provide service, or

“(ii) did not provide service meeting the minimum speed requirements described in subparagraph (A).

“(2) NOTICE TO BROADBAND PROVIDERS.—A project shall not be treated as a qualified broadband project unless, before the issue date of any issue the proceeds of which are to be used to fund the project, the issuer—

“(A) notifies each broadband service provider providing broadband service in the area within which broadband services are to be provided under the project of the project and its intended scope,

“(B) includes in such notice a request for information from each such provider with respect to the provider’s ability to deploy, manage, and maintain a broadband network capable of providing gigabit capable Internet access to residential or commercial locations, and

“(C) allows each such provider at least 90 days to respond to such notice and request.”. Time period.

(c) PARTIAL EXCEPTION FROM VOLUME CAP.—

(1) IN GENERAL.—Section 146(g) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of paragraph (3), by striking the period at the end of paragraph (4) and inserting “, and”, and by inserting immediately after paragraph (4) the following new paragraph: 26 USC 146.

“(5) 75 percent of any exempt facility bond issued as part of an issue described in paragraph (16) of section 142(a) (relating to qualified broadband projects).”.

(2) GOVERNMENT-OWNED PROJECTS.—The last sentence of section 146(g) of such Code is amended by striking “Paragraph (4)” and inserting “Paragraphs (4) and (5)”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to obligations issued in calendar years beginning after the date of the enactment of this Act. 26 USC 142 note.

SEC. 80402. CARBON DIOXIDE CAPTURE FACILITIES.

(a) IN GENERAL.—Section 142(a) of the Internal Revenue Code of 1986, as amended by section 80401, is amended by striking “or” at the end of paragraph (15), by striking the period at the end of paragraph (16) and inserting “, or”, and by adding at the end the following new paragraph:

“(17) qualified carbon dioxide capture facilities.”.

(b) QUALIFIED CARBON DIOXIDE CAPTURE FACILITIES.—Section 142 of such Code, as amended by section 80401, is amended by adding at the end the following new subsection:

“(o) QUALIFIED CARBON DIOXIDE CAPTURE FACILITY.—