

A Bill to Tax Emissions in order to Combat Climate Change

BE IT ENACTED BY THE CONGRESS HERE ASSEMBLED THAT:

1 **SECTION 1.** MANDATES

2 A. The United States shall enact a \$40 USD per metric ton sales tax on carbon dioxide
3 emissions to be collected from fuel suppliers.

4 B. This tax shall increase by 5.6% in every succeeding year.

5 **SECTION 2.** DEFINITIONS

6 A. Emissions: carbon dioxide produced from consumption of fuel

7 B. Fuel supplier: Any person who owns fuel immediately before it is withdrawn from
8 its source or pipeline; also any entity engaged in the importing, refining, or
9 processing of fuel. This includes domestic and foreign suppliers.

10 **SECTION 3.** . ENFORCEMENT & ADMINISTRATION

11 A. This bill will be enforced by the Internal Revenue Service. Two billion will be added
12 to the IRS budget for the next fiscal year to adequately enforce the mandate.

13 B. The revenue from the tax shall be granted to the United States Environmental
14 Protection Agency to be reinvested in renewable energies.

15 **SECTION 4.** This bill shall be put into effect on January 18, 2024. All laws in conflict with
16 this legislation are hereby declared null and void.

Introduced for Congressional Debate by Parkway West High School.