

116TH CONGRESS  
1ST SESSION

# H. R. 3876

To amend the Internal Revenue Code of 1986 to ensure the solvency of the Black Lung Disability Trust Fund by extending the excise tax on coal.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2019

Mr. SCOTT of Virginia (for himself and Ms. ADAMS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to ensure the solvency of the Black Lung Disability Trust Fund by extending the excise tax on coal.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Black Lung Benefits  
5 Disability Trust Fund Solvency Act”.

6 **SEC. 2. EXTENSION OF BLACK LUNG DISABILITY TRUST**  
7 **FUND EXCISE TAX.**

8 (a) IN GENERAL.—Section 4121(e)(2)(A) of the In-  
9 ternal Revenue Code of 1986 is amended by striking “De-  
10 cember 31, 2018” and inserting “December 31, 2029”.

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply on and after the first day of the  
3 first calendar month beginning after the date of the enact-  
4 ment of this Act.

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