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(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide for an end date for the credit for certain qualified carbon oxide, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

Mr. KHANNA introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to provide for an end date for the credit for certain qualified carbon oxide, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “End Polluter Welfare  
5 for Enhanced Oil Recovery Act of 2021”.

1 **SEC. 2. ELIMINATION OF USE OF CARBON OXIDE AS TER-**  
2 **TIARY INJECTANT.**

3 (a) IN GENERAL.—Section 45Q(f) of the Internal  
4 Revenue Code of 1986 is amended by adding at the end  
5 the following new paragraph:

6 “(8) ELIMINATION OF USE OF CARBON OXIDE  
7 AS TERTIARY INJECTANT.—In the case of any quali-  
8 fied facility the construction of which begins after  
9 the date of the enactment of the End Polluter Wel-  
10 fare for Enhanced Oil Recovery Act of 2021, sub-  
11 section (a)(4)(B)(i) shall not apply.”.

12 (b) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 the date of the enactment of this Act.

15 **SEC. 3. ENHANCED OIL RECOVERY CREDIT.**

16 (a) IN GENERAL.—Subpart D of part IV of sub-  
17 chapter A of chapter 1 of the Internal Revenue Code of  
18 1986 is amended by striking section 43.

19 (b) CONFORMING AMENDMENTS.—

20 (1) Section 38(b) of such Code is amended by  
21 striking paragraph (6).

22 (2) Section 45Q of such Code is amended—

23 (A) by striking “section 43(b)(3)(B)” each  
24 place it appears and inserting “section  
25 43(b)(3)(B) (as in effect on the day before the  
26 date of the enactment of the End Polluter Wel-

1           fare for Enhanced Oil Recovery Act of 2021)”,  
2           and

3                   (B) in subsection (e)(2), by inserting “(as  
4           in effect on the day before the date of the en-  
5           actment of the End Polluter Welfare for En-  
6           hanced Oil Recovery Act of 2021)” after “sec-  
7           tion 43(c)(2)”.

8           (3) Section 196(c) of such code is amended by  
9           striking paragraph (5) and by redesignating para-  
10          graphs (6) through (14) as paragraphs (5) through  
11          (13), respectively.

12           (4) The table of sections for subpart D of part  
13          IV of subchapter A of chapter 1 is amended by  
14          striking the item relating to section 43.

15          (c) EFFECTIVE DATE.—The amendments made by  
16          this section shall apply to taxable years beginning after  
17          the date of the enactment of this Act.