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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. ______

To amend the Internal Revenue Code of 1986 to establish the data center electricity excise tax.

IN THE HOUSE OF REPRESENTATIVES

Ms. SALINAS introduced the following bill; which was referred to the Committee on ______________________________

A BILL

To amend the Internal Revenue Code of 1986 to establish the data center electricity excise tax.

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 "Data Center Community Reinvestment Act of 2026".

SEC. 2. DATA CENTER ELECTRICITY EXCISE TAX.

(a) IN GENERAL.—Chapter 33 of the Internal Revenue Code of 1986 is amended by inserting after subchapter C the following new subchapter:

"Subchapter D—Data Center Electricity Consumption

"SEC. 4286. EXCISE TAX ON DATA CENTER ELECTRICITY CONSUMPTION.

"(a) IN GENERAL.—There is hereby imposed on each data center a tax equal to 1 cent per kilowatt-hour of electricity used by such data center.

"(b) DATA CENTER.—For purposes of this section, the term 'data center' means any facility—

"(1) that primarily contains electronic equipment used to process, store, or transmit digital information, and

"(2) that has a maximum rated power capacity or total peak power load in excess of 1 megawatt.".

(b) ALLOCATION OF FUNDS.—

(1) LAND AND WATER CONSERVATION FUND.—There are hereby appropriated to the Land and Water Conservation Fund established under section 200302 of title 54, United States Code, amounts equivalent to ⅕ of the taxes received in the Treasury under section 4286 of the Internal Revenue Code of 1986 (relating to tax on data center electricity consumption).

(2) HOUSING TRUST FUND.—There are hereby appropriated to the Housing Trust Fund established under section 1338 of the Federal Housing Enterprises Financial Safety and Soundness Act of 1992 amounts equivalent to ⅕ of the taxes received in the Treasury under section 4286 of the Internal Revenue Code of 1986 (relating to tax on data center electricity consumption).

(3) HAZARDOUS SUBSTANCE SUPERFUND.—Section 9507(b) of the Internal Revenue Code of 1986 is amended—

(A) in paragraph (4), by striking "and" at the end,

(B) in paragraph (5), by striking the period at the end and inserting ", and", and

(C) by adding at the end the following new paragraph:

"(6) ⅕ of the taxes received in the Treasury under section 4286 (relating to tax on data center electricity consumption).".

(4) HIGHWAY TRUST FUND.—Section 9503(b)(1) of the Internal Revenue Code of 1986 is amended by striking "equivalent to the taxes received" and all that follows through subparagraph (E) and inserting "equivalent to—

"(A) the taxes received in the Treasury before October 1, 2028, under—

"(i) section 4041 (relating to taxes on diesel fuels and special motor fuels),

"(ii) section 4051 (relating to retail tax on heavy trucks and trailers),

"(iii) section 4071 (relating to tax on tires),

"(iv) section 4081 (relating to tax on gasoline, diesel fuel, and kerosene), and

"(v) section 4481 (relating to tax on use of certain vehicles), and

"(B) 1/5 of the taxes received in the Treasury under section 4286 (relating to tax on data center electricity consumption).".

(5) ENERGY TECHNOLOGY TRUST FUND.—

(A) IN GENERAL.—Subchapter A of chapter 98 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

"SEC. 9512. ENERGY TECHNOLOGY TRUST FUND.

"(a) CREATION OF TRUST FUND.—There is hereby established in the Treasury of the United States a trust fund to be known as the Energy Technology Trust Fund, consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

"(b) TRANSFER TO TRUST FUND OF AMOUNTS EQUIVALENT TO CERTAIN TAXES.—There are hereby appropriated to the Energy Technology Trust Fund amounts equivalent to 1/5 of the taxes received in the Treasury under section 4286 (relating to tax on data center electricity consumption).

"(c) EXPENDITURES FROM TRUST FUND.—Amounts in the Energy Technology Trust Fund shall be available, as provided by appropriation Acts, to provide the cost of guarantees under title XVII of the Energy Policy Act of 2005.".

(B) CLERICAL AMENDMENT.—The table of sections for subchapter A of chapter 98 of such Code is amended by adding at the end the following new item:

"Sec. 9512. Energy Technology Trust Fund.".

(6) APPLICABILITY OF TRUST FUND RULES.—For purposes of section 9601 of the Internal Revenue Code of 1986, the amounts appropriated under paragraphs (1) and (2) shall be treated as appropriations made under subchapter A of chapter 98 of such Code.

(c) CLERICAL AMENDMENT.—The table of subchapters for chapter 33 of the Internal Revenue Code of

1986 is amended by inserting after the item relating to subchapter C the following new item:

"SUBCHAPTER D—DATA CENTER ELECTRICITY CONSUMPTION".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to electricity used and taxes received after the date of the enactment of this Act.