

112TH CONGRESS
1ST SESSION

S. _____

To amend part B of the Individuals with Disabilities Education Act to provide full Federal funding of such part.

IN THE SENATE OF THE UNITED STATES

Mr. HARKIN (for himself, Mr. DURBIN, Mr. BLUMENTHAL, and Mr. LAUTENBERG) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend part B of the Individuals with Disabilities Education Act to provide full Federal funding of such part.

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 “IDEA Full Funding
5 Act”.

6 **SEC. 2. AMENDMENTS TO IDEA.**

7 Section 611(i) of the Individuals with Disabilities
8 Education Act (20 U.S.C. 1411(i)) is amended to read
9 as follows:

1 “(i) FUNDING.—For the purpose of carrying out this
2 part, other than section 619, there are authorized to be
3 appropriated—

4 “(1) \$12,664,883,000 for fiscal year 2012, and
5 there are hereby appropriated, out of any money in
6 the Treasury not otherwise appropriated,
7 \$1,182,683,000 for fiscal year 2012, which shall be-
8 come available for obligation on July 1, 2012, and
9 shall remain available through September 30, 2013;

10 “(2) \$13,988,168,000 for fiscal year 2013, and
11 there are hereby appropriated, out of any money in
12 the Treasury not otherwise appropriated,
13 \$2,505,968,000 for fiscal year 2013, which shall be-
14 come available for obligation on July 1, 2013, and
15 shall remain available through September 30, 2014;

16 “(3) \$15,468,770,000 for fiscal year 2014, and
17 there are hereby appropriated, out of any money in
18 the Treasury not otherwise appropriated,
19 \$3,986,570,000 for fiscal year 2014, which shall be-
20 come available for obligation on July 1, 2014, and
21 shall remain available through September 30, 2015;

22 “(4) \$17,125,392,000 for fiscal year 2015, and
23 there are hereby appropriated, out of any money in
24 the Treasury not otherwise appropriated,
25 \$5,643,192,000 for fiscal year 2015, which shall be-

1 come available for obligation on July 1, 2015, and
2 shall remain available through September 30, 2016;

3 “(5) \$18,978,960,000 for fiscal year 2016, and
4 there are hereby appropriated, out of any money in
5 the Treasury not otherwise appropriated,
6 \$7,496,760,000 for fiscal year 2016, which shall be-
7 come available for obligation on July 1, 2016, and
8 shall remain available through September 30, 2017;

9 “(6) \$21,052,886,000 for fiscal year 2017, and
10 there are hereby appropriated, out of any money in
11 the Treasury not otherwise appropriated,
12 \$9,570,686,000 for fiscal year 2017, which shall be-
13 come available for obligation on July 1, 2017, and
14 shall remain available through September 30, 2018;

15 “(7) \$23,373,370,000 for fiscal year 2018, and
16 there are hereby appropriated, out of any money in
17 the Treasury not otherwise appropriated,
18 \$11,891,170,000 for fiscal year 2018, which shall
19 become available for obligation on July 1, 2018, and
20 shall remain available through September 30, 2019;

21 “(8) \$25,969,721,000 for fiscal year 2019, and
22 there are hereby appropriated, out of any money in
23 the Treasury not otherwise appropriated,
24 \$14,487,521,000 for fiscal year 2019, which shall

1 become available for obligation on July 1, 2019, and
2 shall remain available through September 30, 2020;

3 “(9) \$28,874,737,000 for fiscal year 2020, and
4 there are hereby appropriated, out of any money in
5 the Treasury not otherwise appropriated,
6 \$17,392,537,000 for fiscal year 2020, which shall
7 become available for obligation on July 1, 2020, and
8 shall remain available through September 30, 2021;
9 and

10 “(10) \$35,308,178,000 for fiscal year 2021,
11 and there are hereby appropriated, out of any money
12 in the Treasury not otherwise appropriated,
13 \$23,825,978,000 for fiscal year 2021, which shall
14 become available for obligation on July 1, 2021, and
15 shall remain available through September 30,
16 2022.”.

17 **SEC. 3. TOBACCO TAX INCREASE AND PARITY.**

18 (a) **SHORT TITLE.**—This section may be cited as the
19 “Saving Lives by Lowering Tobacco Use Act”.

20 (b) **INCREASE IN EXCISE TAX ON SMALL CIGARS**
21 **AND CIGARETTES.**—

22 (1) **SMALL CIGARS.**—Section 5701(a)(1) of the
23 Internal Revenue Code of 1986 is amended by strik-
24 ing “\$50.33” and inserting “\$100.50”.

1 (2) CIGARETTES.—Section 5701(b) of such
2 Code is amended—

3 (A) by striking “\$50.33” in paragraph (1)
4 and inserting “\$100.50”, and

5 (B) by striking “\$105.69” in paragraph
6 (2) and inserting “\$211.04”.

7 (c) TAX PARITY FOR PIPE TOBACCO AND ROLL-
8 YOUR-OWN TOBACCO.—

9 (1) PIPE TOBACCO.—Section 5701(f) of the In-
10 ternal Revenue Code of 1986 is amended by striking
11 “\$2.8311 cents” and inserting “\$49.55”.

12 (2) ROLL-YOUR-OWN TOBACCO.—Section
13 5701(g) of such Code is amended by striking
14 “\$24.78” and inserting “\$49.55”.

15 (d) CLARIFICATION OF DEFINITION OF SMALL CI-
16 GARS.—Paragraphs (1) and (2) of section 5701(a) of the
17 Internal Revenue Code of 1986 are each amended by
18 striking “three pounds per thousand” and inserting “four
19 and one-half pounds per thousand”.

20 (e) CLARIFICATION OF DEFINITION OF CIGA-
21 RETTE.—Paragraph (2) of section 5702(b) of the Internal
22 Revenue Code of 1986 is amended by inserting before the
23 final period the following: “, which includes any roll for
24 smoking containing tobacco that weighs no more than four
25 and a half pounds per thousand, unless it is wrapped in

1 whole tobacco leaf and does not have a cellulose acetate
2 or other cigarette-style filter”.

3 (f) TAX PARITY FOR SMOKELESS TOBACCO.—

4 (1) IN GENERAL.—Section 5701(e) of the Inter-
5 nal Revenue Code of 1986 is amended—

6 (A) in paragraph (1), by striking “\$1.51”
7 and inserting “\$26.79”;

8 (B) in paragraph (2), by striking “50.33
9 cents” and inserting “\$10.72”; and

10 (C) by adding at the end the following:

11 “(3) SMOKELESS TOBACCO SOLD IN DISCRETE
12 SINGLE-USE UNITS.—On discrete single-use units,
13 \$100.50 per each 1,000 single-use units.”.

14 (2) DISCRETE SINGLE-USE UNIT.—Section
15 5702(m) of such Code is amended—

16 (A) in paragraph (1), by striking “or chew-
17 ing tobacco” and inserting “chewing tobacco,
18 discrete single-use unit”;

19 (B) in paragraphs (2) and (3), by inserting
20 “that is not a discrete single-use unit” before
21 the period in each such paragraph;

22 (C) by adding at the end the following:

23 “(4) DISCRETE SINGLE-USE UNIT.—The term
24 ‘discrete single-use unit’ means any product con-
25 taining tobacco that—

1 “(A) is intended or expected to be con-
2 sumed without being combusted; and

3 “(B) is in the form of a lozenge, tablet,
4 pill, pouch, dissolvable strip, or other discrete
5 single-use or single-dose unit.”.

6 (3) OTHER TOBACCO PRODUCTS.—Section 5701
7 of such Code is amended by adding at the end the
8 following new subsection:

9 “(i) OTHER TOBACCO PRODUCTS.—Any product not
10 otherwise described under this section that has been deter-
11 mined to be a tobacco product by the Food and Drug Ad-
12 ministration through its authorities under the Family
13 Smoking Prevention and Control Act shall be taxed at a
14 level of tax equivalent to the tax rate for cigarettes on
15 an estimated per use basis as determined by the Sec-
16 retary.”.

17 (g) CLARIFYING OTHER TOBACCO TAX DEFINI-
18 TIONS.—

19 (1) TOBACCO PRODUCT DEFINITION.—Section
20 5702(e) of the Internal Revenue Code of 1986 is
21 amended by inserting before the period the fol-
22 lowing: “, and any other product containing tobacco
23 that is intended or expected to be consumed”.

24 (2) CIGARETTE PAPER DEFINITION.—Section
25 5702(e) of such Code is amended by striking “except

1 tobacco,” and inserting “or cigar (other than roll-
2 your-own tobacco)”.

3 (3) CIGARETTE TUBE DEFINITION.—Section
4 5702(f) of such Code is amended by inserting before
5 the period “or cigars”.

6 (4) IMPORTER DEFINITION.—Section 5702(k)
7 of such Code is amended by inserting “or any other
8 tobacco product” after “cigars or cigarettes”.

9 (h) INFLATION ADJUSTMENT.—Section 5701 of the
10 Internal Revenue Code of 1986, as amended by subsection
11 (f)(3), is amended by adding at the end the following new
12 subsection:

13 “(j) INFLATION ADJUSTMENT.—In the case of any
14 calendar year after 2013, each amount set forth in this
15 section shall be increased by an amount equal to—

16 “(1) such amount, multiplied by

17 “(2) the cost-of-living adjustment determined
18 under section 1(f)(3) for such calendar year by sub-
19 stituting ‘calendar year 2012’ for ‘calendar year
20 1992’ in subparagraph (B) thereof.”.

21 (i) FLOOR STOCKS TAXES.—

22 (1) IMPOSITION OF TAX.—On tobacco products
23 manufactured in or imported into the United States
24 which are removed before any tax increase date and
25 held on such date for sale by any person, there is

1 hereby imposed a tax in an amount equal to the ex-
2 cess of—

3 (A) the tax which would be imposed under
4 section 5701 of the Internal Revenue Code of
5 1986 on the article if the article had been re-
6 moved on such date, over

7 (B) the prior tax (if any) imposed under
8 section 5701 of such Code on such article.

9 (2) CREDIT AGAINST TAX.—Each person shall
10 be allowed as a credit against the taxes imposed by
11 paragraph (1) an amount equal to \$500. Such credit
12 shall not exceed the amount of taxes imposed by
13 paragraph (1) on such date for which such person
14 is liable.

15 (3) LIABILITY FOR TAX AND METHOD OF PAY-
16 MENT.—

17 (A) LIABILITY FOR TAX.—A person hold-
18 ing tobacco products on any tax increase date
19 to which any tax imposed by paragraph (1) ap-
20 plies shall be liable for such tax.

21 (B) METHOD OF PAYMENT.—The tax im-
22 posed by paragraph (1) shall be paid in such
23 manner as the Secretary shall prescribe by reg-
24 ulations.

1 (C) TIME FOR PAYMENT.—The tax im-
2 posed by paragraph (1) shall be paid on or be-
3 fore the date that is 120 days after the effective
4 date of the tax rate increase.

5 (4) ARTICLES IN FOREIGN TRADE ZONES.—
6 Notwithstanding the Act of June 18, 1934 (com-
7 monly known as the Foreign Trade Zone Act, 48
8 Stat. 998, 19 U.S.C. 81a et seq.) or any other provi-
9 sion of law, any article which is located in a foreign
10 trade zone on any tax increase date shall be subject
11 to the tax imposed by paragraph (1) if—

12 (A) internal revenue taxes have been deter-
13 mined, or customs duties liquidated, with re-
14 spect to such article before such date pursuant
15 to a request made under the 1st proviso of sec-
16 tion 3(a) of such Act, or

17 (B) such article is held on such date under
18 the supervision of an officer of the United
19 States Customs and Border Protection of the
20 Department of Homeland Security pursuant to
21 the 2d proviso of such section 3(a).

22 (5) DEFINITIONS.—For purposes of this sub-
23 section—

24 (A) IN GENERAL.—Any term used in this
25 subsection which is also used in section 5702 of

1 such Code shall have the same meaning as such
2 term has in such section.

3 (B) TAX INCREASE DATE.—The term “tax
4 increase date” means the effective date of any
5 increase in any tobacco product excise tax rate
6 pursuant to the amendments made by this sec-
7 tion (other than subsection (g) thereof).

8 (C) SECRETARY.—The term “Secretary”
9 means the Secretary of the Treasury or the
10 Secretary’s delegate.

11 (6) CONTROLLED GROUPS.—Rules similar to
12 the rules of section 5061(e)(3) of such Code shall
13 apply for purposes of this subsection.

14 (7) OTHER LAWS APPLICABLE.—All provisions
15 of law, including penalties, applicable with respect to
16 the taxes imposed by section 5701 of such Code
17 shall, insofar as applicable and not inconsistent with
18 the provisions of this subsection, apply to the floor
19 stocks taxes imposed by paragraph (1), to the same
20 extent as if such taxes were imposed by such section
21 5701. The Secretary may treat any person who bore
22 the ultimate burden of the tax imposed by para-
23 graph (1) as the person to whom a credit or refund
24 under such provisions may be allowed or made.

1 (j) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to articles removed (as defined in
3 section 5702(j) of the Internal Revenue Code of 1986)
4 after December 31, 2011.