

# **A Bill to Implement a Carbon Tax to Combat Climate Change**

BE IT ENACTED BY THE CONGRESS HERE ASSEMBLED THAT:

- 1   **SECTION 1.**   The United States shall implement a carbon tax of \$32 per metric ton of  
2                               carbon, affecting all companies in the fossil fuel industry.
- 3   **SECTION 2.**   Carbon emissions shall be defined as the release of carbon into the  
4                               atmosphere through the use of fossil fuels. Companies within the fossil fuel  
5                               industry shall be defined as companies that drill or mine for energy sources,  
6                               burn them to produce electricity, or refine them for use as fuel for heating or  
7                               transportation in the United States and its territories.
- 8   **SECTION 3.**   The Internal Revenue Service (IRS) shall be responsible for the  
9                               implementation of this legislation.
- 10                       A. All revenue generated by this legislation shall be invested in existing  
11                               subsidies for renewable energy research and development.
- 12   **SECTION 4.**   This legislation shall take effect six months after its passage. All laws in  
13                               conflict with this legislation are hereby declared null and void.  
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*Introduced for Congressional Debate by Broad Run High School.*