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119TH CONGRESS
2D SESSION

H. R. 10462

To amend the Public Health Service Act to establish the Firefighter PFAS Injury Compensation Program, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 16, 2026

Mr. SOTO (for himself and Mr. LARSON of Connecticut) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, and the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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A BILL

To amend the Public Health Service Act to establish the Firefighter PFAS Injury Compensation Program, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the ''Firefighter PFAS Injury Compensation Act of 2026''.

(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. Firefighter PFAS Injury Compensation Program.
Sec. 3. PFAS Trust Fund.
Sec. 4. Excise tax on PFAS manufacturers.
Sec. 5. PFAS litigation excise tax.
Sec. 6. Budgetary effects.

SEC. 2. FIREFIGHTER PFAS INJURY COMPENSATION PROGRAM.

The Public Health Service Act (42 U.S.C. 201 et seq.) is amended by adding at the end the following:

"TITLE XXXIV—FIREFIGHTER PFAS INJURY COMPENSATION PROGRAM

"SEC. 3401. FIREFIGHTER PFAS INJURY COMPENSATION PROGRAM.

"(a) ESTABLISHMENT.—The Secretary shall establish a program, to be known as the Firefighter PFAS Injury Compensation Program (in this title referred to as the 'Program'), for the purpose of providing compensation for physical injury or death suffered by firefighters in connection with PFAS-related health conditions.

"(b) SUBMISSION OF CLAIMS.—

"(1) IN GENERAL.—Subject to paragraph (3), to seek compensation under the Program, an eligible claimant shall submit to the Secretary a claim—

"(A) using the claim form developed by the Secretary under paragraph (2); and

"(B) by presenting any additional evidence, including witness testimony and supporting documents, alongside such claim form.

"(2) CLAIM FORM.—The Secretary shall develop a claim form that requests the following information:

"(A) Information concerning any PFAS-related health condition of the firefighter in relation to whom the eligible claimant seeks compensation, including—

"(i) proof of the diagnosis of such condition by a physician; and

"(ii) the date of such diagnosis.

"(B) The years of service of such firefighter.

"(C) A description of any special circumstances that may support a more substantial award.

"(3) TIME LIMITATION.—An eligible claimant may submit a claim under paragraph (1) during the period beginning on the date on which the regulations are promulgated as final under section 3403 and ending on the later of—

"(A) the date that is 2 years after the date on which such regulations are promulgated as final; and

"(B) the date that is 2 years after the date of death of the firefighter in relation to whom the eligible claimant seeks compensation.

"(c) ELIGIBLE CLAIMANT.—

"(1) IN GENERAL.—A person is eligible to submit a claim under the Program only if such person—

"(A)(i) served as a firefighter for 2 or more years; and

"(ii) during or after such service, suffered a PFAS-related health condition; or

"(B) in the case of a deceased firefighter who meets the requirements of subparagraph (A)—

"(i) is the administrator of the estate of such firefighter; or

"(ii) in the case that the claim is submitted before the date on which the estate of such firefighter is opened—

"(I) is an adult heir of such firefighter; and

"(II) is represented by counsel.

"(2) CLAIMS FROM MULTIPLE ADULT HEIRS PROHIBITED.—If more than 1 adult heir described in paragraph (1)(B)(ii) submits a claim for the same firefighter before the date on which the estate of such firefighter is opened, all such adult heirs shall cease to be eligible claimants. In such case, the eligible claimant shall be the administrator of the firefighter's estate under paragraph (1)(B)(i).

"(d) REVIEW OF CLAIMS.—

"(1) IN GENERAL.—For each claim submitted under subsection (b)(1), the Secretary shall—

"(A) determine whether the firefighter suffered a PFAS-related health condition; and

"(B) not later than 120 days after the date on which the claim is submitted—

"(i) determine the amount of compensation (if any) to award to the eligible claimant, as described in subsection (e); and

"(ii) provide to the eligible claimant written notice of such determination.

"(2) NO-FAULT PROGRAM.—In reviewing claims under paragraph (1), the Secretary—

"(A) shall conclude that any PFAS-related health condition of a firefighter was caused by

exposure to PFAS during the firefighting activities of such firefighter; and

"(B) may not consider negligence or any other theory of liability or defense thereto.

"(3) RIGHTS OF ELIGIBLE CLAIMANT.—An eligible claimant in a review under paragraph (1) shall have the right to be represented by an attorney.

"(e) AMOUNT OF COMPENSATION.—

"(1) IN GENERAL.—The amount of compensation described in subsection (d)(1)(B)(i) is the base award described in paragraph (2), as multiplied by the service modifier described in paragraph (3), and as modified by any special circumstances (as the Secretary determines appropriate).

"(2) BASE AWARD.—Subject to paragraph (4), the base award described in this paragraph is—

"(A) $250,000 for a PFAS-related health condition that is a cancer; and

"(B) $50,000 for a PFAS-related health condition that is not a cancer.

"(3) SERVICE MODIFIER.—The service modifier described in this paragraph is—

"(A) 1 for a firefighter with at least 2 and fewer than 5 years of service;

"(B) 2 for a firefighter with at least 5 and fewer than 7 years of service;

"(C) 3 for a firefighter with at least 7 and fewer than 10 years of service; and

"(D) 4 for a firefighter with at least 10 years of service.

"(4) INFLATION ADJUSTMENTS.—The Secretary may adjust the base award described in paragraph (2) to account for any inflation or deflation occurring after the date of enactment of the Firefighter PFAS Injury Compensation Act of 2026.

"(5) NO PUNITIVE DAMAGES; NO CONSIDERATION OF FUNDING AVAILABILITY.—In determining the amount of compensation described in subsection (d)(1)(B)(i), the Secretary—

"(A) may not include any punitive damages; and

"(B) may not consider the amounts available in the PFAS Trust Fund under section 9512 of the Internal Revenue Code of 1986.

"(f) LIMITATIONS ON CLAIMS.—

"(1) ONLY 1 CANCER AND 1 NONCANCER CONDITION.—An eligible claimant may receive compensation under the Program only with respect to 1 PFAS-related health condition that is a cancer and

1 PFAS-related health condition that is not a cancer.

"(2) SINGLE CLAIM RULE.—Only 1 claim may be submitted under the Program with respect to any firefighter, but a single claim may include multiple PFAS-related health conditions, and claims may be amended and supplemented.

"(g) APPEALS TO COURT OF FEDERAL CLAIMS.—

"(1) IN GENERAL.—An eligible claimant aggrieved by a determination of the Secretary with respect to a claim of such eligible claimant under the Program may appeal such determination to the United States Court of Federal Claims.

"(2) DE NOVO REVIEW.—The United States Court of Federal Claims shall review any determination appealed under paragraph (1) using a de novo standard of review.

"(3) ADDITIONAL EVIDENCE.—As part of an appeal referred to in paragraph (1), an eligible claimant may provide additional evidence, including witness testimony and supporting documents, irrespective of whether such evidence was provided in the claim submitted under subsection (b)(1).

"SEC. 3402. PAYMENTS TO ELIGIBLE INDIVIDUALS.

"(a) IN GENERAL.—Subject to subsection (b), not later than 20 days after the date on which a determination is made by the Secretary regarding the amount of compensation to award an eligible claimant under the Program, the Secretary shall pay to such eligible claimant such amount from the PFAS Trust Fund under section 9512 of the Internal Revenue Code of 1986.

"(b) LIMITATIONS.—

"(1) PAYMENT SYSTEM.—The Secretary shall establish a system for providing compensation for claims in accordance with this subsection and section 3401.

"(2) AGENCY POLICIES AND PROCEDURES.—

"(A) DEVELOPMENT.—

"(i) IN GENERAL.—Not later than 30 days after the date of enactment of the Firefighter PFAS Injury Compensation Act of 2026, the Secretary shall develop agency policies and procedures that meet the requirements described in clauses (ii) and (iii) for providing compensation for claims.

"(ii) NO EXCEEDING AMOUNTS IN FUND.—The policies and procedures developed under clause (i) shall ensure that

total obligations and expenditures in providing compensation for claims do not exceed the amounts appropriated to the PFAS Trust Fund under section 9512 of the Internal Revenue Code of 1986.

"(iii) PRORATION.—The policies and procedures developed under clause (i) shall include a process for prorating payments when funding is deficient and for supplementing the prorated payments as funding becomes available consistent with paragraph (3).

"(B) REASSESSMENT.—Not later than 1 year after the date of enactment of the Firefighter PFAS Injury Compensation Act of 2026, and annually thereafter, the Secretary shall conduct a reassessment of the agency policies and procedures developed under subparagraph (A) to ensure that such policies and procedures continue to satisfy the requirements described in clauses (ii) and (iii) of such subparagraph. If the Secretary determines, upon reassessment, that such agency policies or procedures do not achieve the requirements of such clauses, the Secretary shall take additional ac-

tions or make such modifications as necessary to achieve such requirements.

"(3) ADJUSTMENT FOR DELAYED PAYMENT DUE TO INSUFFICIENT FUNDING.—

"(A) IN GENERAL.—For any claim for which the Secretary advises the eligible claimant that the amount of compensation to be paid has been reduced on the basis of insufficient funding, the Secretary shall, in the first fiscal year beginning after sufficient funding becomes available, pay to the eligible claimant the unpaid amount plus 6 percent interest per annum on such unpaid amount.

"(B) DEFINITIONS.—In this paragraph:

"(i) INSUFFICIENT FUNDING.—The term 'insufficient funding' means funding that the Secretary determines is insufficient for purposes of compensating all claims under the Program.

"(ii) SUFFICIENT FUNDING.—The term 'sufficient funding' means funding that the Secretary determines is sufficient for purposes of compensating all claims under the Program.

"(iii) UNPAID AMOUNT.—The term 'unpaid amount' means the amount of additional compensation the eligible claimant would have been paid under the Program if sufficient funding had been available.

"(4) DECEDENTS' CREDITORS.—Compensation paid under the Program is not subject to a claim of a creditor of any deceased firefighter with respect to whom such compensation was paid.

"(c) ATTORNEYS' FEES.—

"(1) MAXIMUM PERCENTAGE.—Notwithstanding any contract, attorneys' fees for services rendered in obtaining compensation under the Program (including an appeal under section 3401(g)) may not exceed the highest percentage permitted under section 2678 of title 28, United States Code.

"(2) PENALTIES.—Any attorney who charges, demands, receives, or collects for services rendered in connection with obtaining compensation under the Program any amount in excess of that allowed under this subsection, if recovery be had, shall be subject to the penalties provided in such section 2678.

"SEC. 3403. REGULATIONS.

"Not later than 90 days after the date of enactment of this title, the Secretary shall promulgate regulations to carry out this title, including regulations with respect to—

"(1) the claim form developed by the Secretary under section 3401(b)(2);

"(2) procedures for hearing and the presentation of evidence;

"(3) procedures to assist a person in submitting and pursuing a claim under this title; and

"(4) other matters determined appropriate by the Secretary.

"SEC. 3404. DEFINITIONS.

"In this title:

"(1) FIREFIGHTER.—The term 'firefighter' means a member of a civilian or military fire department or volunteer fire organization who is qualified to respond to and extinguish fires.

"(2) HEIR.—The term 'heir' means, in relation to a deceased individual, an individual who, at the time of death of the deceased individual, was a spouse, parent, child, grandchild, or sibling of the deceased individual.

"(3) PFAS.—The term 'PFAS' means per- and polyfluoroalkyl substances.

"(4) PFAS-RELATED HEALTH CONDITION.—

"(A) IN GENERAL.—The term 'PFAS-related health condition' means an illness or health condition for which exposure to PFAS is likely to be a significant factor in aggravating, contributing to, or causing the illness or health condition, including—

"(i) cancers of the kidney, testicle, liver, prostate, bladder, pancreas, breast, colon, and ovary;

"(ii) thyroid diseases;

"(iii) ulcerative colitis; and

"(iv) any other illness or health condition, as the Secretary determines appropriate.

"(B) ADVISORY PANEL.—

"(i) ESTABLISHMENT.—The Secretary shall establish an advisory panel of individuals with appropriate expertise to advise the Secretary on which other illnesses or health conditions should be considered PFAS-related health conditions under subparagraph (A)(iv).

"(ii) RECOMMENDATIONS REGARDING SPECIFIC CLAIMS.—For each claim submitted under section 3401(b)(1) with re-

spect to an illness or health condition not listed in clauses (i) through (iii) of subparagraph (A), or previously determined by the Secretary to be a PFAS-related health condition under clause (iv) of such subparagraph, the advisory panel established under clause (i) shall, not later than 90 days after the submission of such claim, submit to the Secretary a recommendation on whether the illness or health condition should be considered a PFAS-related health condition.

"(iii) TERMINATION.—Section 1013(a)(2) of title 5, United States Code (relating to the termination of advisory committees), shall not apply to the advisory panel established under clause (i).

"SEC. 3405. FUNDING.

"(a) COMPENSATION PAID ONLY FROM PFAS TRUST FUND.—Compensation under this title may be awarded only from amounts in the PFAS Trust Fund established under section 9512 of the Internal Revenue Code of 1986.

"(b) AUTHORIZATION OF APPROPRIATIONS FOR ADMINISTRATIVE COSTS.—There is authorized to be appro-

priated for the costs of administering and carrying out this title such sums as may be necessary for each of fiscal years 2027 through 2031.''.

SEC. 3. PFAS 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. PFAS 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 'PFAS 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 AND CONTRIBUTIONS.—There are hereby appropriated to the PFAS Trust Fund amounts equivalent to—

''(1) the taxes received in the Treasury under sections 4191 and 5000E, and

''(2) the contributions accepted by the Secretary of Health and Human Services under subsection (c).

''(c) CONTRIBUTIONS.—The Secretary of Health and Human Services may accept contributions to the PFAS

Trust Fund under such terms and conditions as the Secretary determines appropriate.

"(d) EXPENDITURES FROM TRUST FUND.—Amounts in the PFAS Trust Fund shall be available, without further appropriation, to the Secretary of Health and Human Services to provide compensation through the Firefighter PFAS Injury Compensation Program under title XXXIV of the Public Health Service Act.".

(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. PFAS Trust Fund.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts received after the date of the enactment of this Act.

SEC. 4. EXCISE TAX ON PFAS MANUFACTURERS.

(a) IN GENERAL.—Chapter 32 of subtitle D of the Internal Revenue Code of 1986 is amended by inserting after subchapter D the following new subchapter:

"Subchapter E—PFAS

"Sec. 4191. PFAS excise tax.

"SEC. 4191. PFAS EXCISE TAX.

"(a) IN GENERAL.—There is hereby imposed on PFAS products sold by the manufacturer, producer, or importer thereof a tax equal to 10 percent of the price for which so sold.

"(b) DEFINITIONS.—For purposes of this section:

"(1) PFAS.—The term 'PFAS' means per- and polyflouroalkyl substances.

"(2) PFAS PRODUCTS.—The term 'PFAS products' means any product containing PFAS, including firefighter gear containing PFAS.".

(b) CLERICAL AMENDMENT.—The table of subchapters for chapter 32 of subtitle D of such Code is amended by inserting after the item relating to subchapter D the following new item:

"Subchapter E. PFAS".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to products sold after the date of the enactment of this Act.

SEC. 5. PFAS LITIGATION EXCISE TAX.

(a) IN GENERAL.—Subtitle D of the Internal Revenue Code of 1986 is amended by adding at the end the following new chapter:

"CHAPTER 50B—PFAS LITIGATION

"Sec. 5000E. PFAS litigation excise tax.

"SEC. 5000E. PFAS LITIGATION EXCISE TAX.

"(a) IN GENERAL.—There is hereby imposed a tax on any taxpayer that pays a qualifying PFAS litigation award during the taxable year in an amount equal to 10 percent of the present value of such award.

"(b) QUALIFYING PFAS LITIGATION AWARD.—For purposes of this section, the term 'qualifying PFAS litigation award' means a payment made pursuant to any final court order or settlement to compensate any person for harm suffered as a result of exposure to PFAS (as defined in section 4191) other than a claim for personal injury.".

(b) CLERICAL AMENDMENT.—The table of chapters for subtitle D of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

"CHAPTER 50B—PFAS LITIGATION".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to payments paid or incurred after the date of the enactment of this section.

SEC. 6. BUDGETARY EFFECTS.

(a) STATUTORY PAYGO SCORECARDS.—The budgetary effects of this Act and the amendments made by this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay As-You-Go Act of 2010.

(b) SENATE PAYGO SCORECARDS.—The budgetary effects of this Act and the amendments made by this Act shall not be entered on any PAYGO scorecard maintained for purposes of section 4106 of H. Con. Res. 71 (115th Congress).

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