$\begin{array}{c} 118^{\mathrm{th}} \ \mathrm{CONGRESS} \\ 2^{\mathrm{nd}} \ \mathrm{Session} \end{array}$

H. R. XXXX

IN THE HOUSE OF REPRESENTATIVES

|Date|

Mr./Ms. [Name of the Representative] introduced the following bill; which was referred to the Committee on [Committee Name].

A BILL

To direct tax revenue generated from new legal immigrants towards enhancing border security for a period of ten years, thereby strengthening national security while promoting legal immigration.

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 "Border Security and Legal Immigration Enhancement Act of 2024".

SECTION 2. FINDINGS AND PURPOSES.

(a) Findings Congress finds the following:

1. Strengthening border security is essential to preventing illegal immigration and maintaining national security.

- 2. Legal immigration has historically contributed to the economic, cultural, and social fabric of the United States.
- 3. A dedicated funding stream for border security, generated by new legal immigrants, can bridge the divide between the need for increased immigration and enhanced security measures.
- (b) **Purpose** The purpose of this Act is to:
 - 1. Establish a system where tax contributions from new legal immigrants are directed towards border security enhancements for a period of ten years.
 - 2. Ensure that the United States remains a nation of laws, promoting legal immigration while safeguarding its borders.

SECTION 3. DEFINITIONS.

For the purposes of this Act:

- 1. **New Immigrant** refers to any individual who is granted legal permanent residency (green card) or any other form of legal residency status by the United States after the enactment of this Act.
- 2. Tax Contributions refers to all federal taxes paid by new immigrants, including but not limited to income taxes, payroll taxes, and other applicable federal taxes.
- 3. Border Security refers to all activities, infrastructure, personnel, and technology aimed at preventing illegal immigration, smuggling, and other unlawful activities at the borders of the United States.

SECTION 4. ESTABLISHMENT OF THE IMMIGRANT TAX REVENUE BORDER SECURITY FUND.

(a) Creation of the Fund There is established in the Treasury of the United States a special fund to be known as the "Immigrant Tax Revenue Border Security Fund" (hereafter referred to as "the Fund").

(b) Deposits into the Fund

- 1. The Secretary of the Treasury shall transfer into the Fund all tax contributions made by new immigrants for a period of ten years from the date they are granted legal residency.
- 2. The amounts in the Fund shall be available, without fiscal year limitation, and shall be used solely for the purposes outlined in this Act.

(c) Duration

- 1. The earmarking of tax contributions into the Fund shall continue for a period of ten years from the date of each new immigrant's legal residency.
- 2. After the expiration of the ten-year period for each new immigrant, their tax contributions shall no longer be directed into the Fund and will revert to the general Treasury.

SECTION 5. USE OF FUNDS.

(a) Border Security Enhancements Funds deposited into the Immigrant Tax Revenue Border Security Fund shall be used exclusively for the following purposes:

- 1. Advanced Surveillance Technology: Investment in drones, sensors, and other surveillance systems to monitor the U.S. borders.
- 2. Border Patrol Personnel: Hiring, training, and equipping additional border patrol agents.
- 3. Border Infrastructure Improvements: Construction and maintenance of physical barriers, fences, walls, checkpoints, and ports of entry.

(b) Allocation of Funds

- 1. The Secretary of Homeland Security, in consultation with the Secretary of the Treasury, shall determine the allocation of funds among the different border security measures.
- 2. Priority shall be given to areas identified as high-risk for illegal crossings or smuggling activities.

SECTION 6. SUBSIDIARITY CLAUSE.

(a) Implementation Framework Any duties, responsibilities, or tasks necessary for the implementation of this Act shall, whenever feasible, be executed by private individuals or entities. Should these duties, responsibilities, or tasks be beyond the capacity of private individuals or entities, they shall be undertaken by the local government. If the local government is unable to fulfill these duties, responsibilities, or tasks, they shall be undertaken by the state government. Only when these duties, responsibilities, or tasks cannot be fulfilled by private individuals, entities, local government, or state government shall they be executed by the federal government.

(b) Compliance with the Subsidiarity Clause The Secretary of Homeland Security, in consultation with the Secretary of the Treasury and relevant state and local authorities, shall ensure that the Subsidiarity Clause is adhered to when allocating responsibilities for the use and management of funds under this Act.

SECTION 7. REPORTING REQUIREMENTS.

(a) Annual Report The Secretary of Homeland Security, in consultation with the Secretary of the Treasury, shall submit an annual report to Congress on the expenditures from the Fund, including:

- 1. The amount of tax contributions received from new immigrants.
- 2. A detailed accounting of how the funds were spent.
- 3. An assessment of the impact of these expenditures on border security.

SECTION 8. COMPLIANCE WITH EXISTING LAWS.

(a) Consistency with Immigration Law Nothing in this Act shall be construed to modify, supersede, or otherwise affect any provisions of existing U.S. immigration law, except as explicitly stated in this Act.

(b) Protection of Civil Liberties All actions taken under this Act shall comply with the Constitution of the United States, including protections of due process and equal protection under the law.

SECTION 9. AUTHORIZATION OF APPROPRIATIONS.

There are authorized to be appropriated such sums as may be necessary to carry out the provisions of this Act.

SECTION 10. EFFECTIVE DATE.

This Act shall take effect 90 days after the date of its enactment.

SECTION 11. SEVERABILITY.

If any provision of this Act or the application thereof to any person or circumstance is held invalid, the remainder of this Act and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 12. SUNSET PROVISION.

This Act shall be reviewed by Congress ten years after its enactment to assess its impact and effectiveness. Congress may reauthorize, amend, or repeal the Act based on this review.