

United States Senate

WASHINGTON, DC 20510

April 10, 2019

The Honorable Chuck Grassley
Chairman
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Ron Wyden
Ranking Member
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Chairman Grassley and Ranking Member Wyden:

As the Committee continues to consider the extension of various expired tax credits that are critical to businesses and industries across the country, we ask you not to forget the promises made to America's hard working and patriotic coal miners. Generations of our coal miners have spent years in the darkness providing us with the energy needed to power our lives and to make the steel that we have used to build the greatest nation in the world. Within the tax extenders package, we urge you to include permanent fixes to ensure the solvency of the United Mine Workers of America (UMWA) 1974 Pension Plan, healthcare benefits for the thousands of miners and their dependents who had them stripped away during last year's bankruptcy proceedings, and an extension of the coal excise tax contribution rate that lapsed at the end of last year, threatening the benefits paid for by the Black Lung Disability Trust Fund.

On December 19, 2018, a group of us led a bicameral letter to leadership in the House and the Senate requesting that these three critical priorities be included in any end-of-year legislation. On January 3, 2019, we were proud to file the American Miners Act (S. 27) which addresses all of these issues. Today, we request your support for the inclusion of these priorities in the tax extenders package. The UMWA 1974 Pension Plan, started in 1946 under an Executive Order by President Harry S. Truman, constituted a unique federal guarantee to the health and welfare of coal miners. This fund was well managed but because of the 2008 financial crisis and ongoing coal bankruptcies, retired miners are at risk of losing these hard-earned benefits. In the past two years, contributions have dropped by more than \$100 million, leaving less than \$25 million per year still coming into the Plan. The average UMWA pension is a modest \$600 per month, but it is critical to the 87,000 beneficiaries who depend on it. If the Plan collapses, these beneficiaries and their dependents would revert to the Pension Benefit Guaranty Corporation (PBGC). That would destroy the PBGC and leave taxpayers on the hook to foot the bill instead of the private sector companies that made these promises in the first place. If nothing changes, the Plan is on the road to insolvency by 2022. It will happen even sooner if additional bankruptcies ensue. The time to act is now.

Without action, coal company bankruptcies will continue to ravage our coal communities; leaving miners without the benefits they were promised. Because of the 2018 bankruptcies, there are approximately 1,200 miners and dependents who will be left without health care in the coming months. We must act now to amend the Coal Act and include newly orphaned miners and their families resulting from the 2018 bankruptcies. These proud Americans should never have to choose between going to the doctor and putting food on the table.

Every day that we fail to act is another day that our coal miners struggle to fill their lungs with air because of the devastation of coal workers' pneumoconiosis, or black lung disease, caused by the inhalation of coal mine dust. After these miners have dedicated their lives in the coal mines, it is our responsibility to ensure that they have the care and support that they need. We are seeing more and more severe cases of black lung, and we are now seeing it in younger miners who have spent less time in the mines. We urge you to reinstate and extend the coal excise tax contribution rate to \$1.10 per ton of underground-mined coal and \$0.55 per ton of surface-mined coal for ten years. This tax is critical for supporting the Black Lung Disability Trust Fund, which more than 25,000 coal miners and their dependents rely on for critical medical treatment and basic expenses.

Our nation's coal miners have made life-long commitments to provide America with the energy needed to power us into prosperity, risking their lives and health in the process.

Colleagues on both sides of the aisle and in both houses of Congress have demonstrated their commitment to our miners. It is time for us to keep our end of the bargain, finish the job, and ensure that these benefits are secured and protected.

Sincerely,



Joe Manchin III
United States Senator



Sherrod Brown
United States Senator



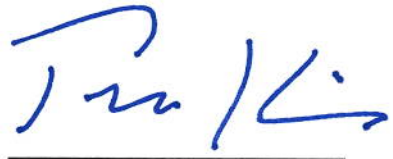
Doug Jones
United States Senator



Robert P. Casey, Jr.
United States Senator



Richard J. Durbin
United States Senator



Tim Kaine
United States Senator



Mark R. Warner
United States Senator