

1 (1) IN GENERAL.—Subchapter I of chapter 33  
2 of title 5, United States Code, is amended by adding  
3 at the end the following:

4 **“§ 3330g. Election for at-will employment and lower**  
5 **FERS contributions**

6 “(a) ELECTION.—

7 “(1) IN GENERAL.—Not later than the last day  
8 of the probationary period (if any) for an individual  
9 initially appointed to a covered position after the  
10 date of the enactment of this section, such individual  
11 may make an irrevocable election to be employed on  
12 an at-will basis, subject to the requirements of this  
13 section.

14 “(2) FAILURE TO MAKE ELECTION.—An indi-  
15 vidual who does not make the election, under para-  
16 graph (1) shall be subject to the requirements of  
17 section 8422(a)(3)(D).

18 “(b) AT-WILL EMPLOYMENT.—Notwithstanding any  
19 other provision of law, including chapters 43 and 75 of  
20 this title, any individual who makes an affirmative election  
21 under subsection (a)(1) shall—

22 “(1) be considered an at-will employee; and

23 “(2) may be subject to an adverse action up to  
24 and including removal, without notice or right to ap-  
25 peal, by the head of the agency at which the indi-

1       vidual is employed for good cause, bad cause, or no  
2       cause at all.

3       “(c) APPLICATION OF OTHER LAWS.—Notwith-  
4       standing any other requirement of this section, this section  
5       shall not be construed to reduce, extinguish, or otherwise  
6       effect any right or remedy available to any individual who  
7       elects to be an at-will employee under subsection (a)(1)  
8       under any of the following provisions of law:

9               “(1) The protections relating to prohibited per-  
10       sonnel practices (as that term is defined in section  
11       2302).

12              “(2) The Congressional Accountability Act of  
13       1995, in the case of employees of the legislative  
14       branch who are subject to this section.

15       “(d) COVERED POSITION.—In this section, the term  
16       ‘covered position’—

17              “(1) means—

18                      “(A) any position in the competitive serv-  
19                      ice;

20                      “(B) a career appointee position in the  
21                      Senior Executive Service;

22                      “(C) a position in the excepted service; and

23              “(2) does not include any position—

24                      “(A) excepted from the competitive service  
25                      because of its confidential, policy-determining,

1 policy-making, or policy-advocating character;  
2 or

3 “(B) excluded from the coverage of section  
4 2302 (by operation of subsection (a)(2)(B) of  
5 such section) or chapter 75.”.

6 (2) CLERICAL AMENDMENT.—The table of sec-  
7 tions for such subchapter is amended by adding  
8 after the item relating to section 3330f the fol-  
9 lowing:

“3330g. Election for at-will employment and lower FERS contributions.”.

10 (b) INCREASE IN FERS CONTRIBUTIONS.—Section  
11 8422(a) of title 5, United States Code, is amended by add-  
12 ing at the end the following:

13 “(D) The applicable percentage under this  
14 paragraph for civilian service by any individual  
15 who elects not to be employed on an at-will  
16 basis under section 3330g shall be equal to the  
17 percentage required under subparagraph (C),  
18 increased by 5 percentage points.”.

19 (c) APPLICATION.—This section and the amendments  
20 made by this section shall apply to individuals initially ap-  
21 pointed to positions in the civil service subject to such sec-  
22 tion and amendments appointed on or after the date of  
23 the enactment of this Act.

1 **SEC. 90005. FILING FEE FOR MERIT SYSTEMS PROTECTION**

2 **BOARD CLAIMS AND APPEALS.**

3 (a) IN GENERAL.—Section 7701 of title 5, United  
4 States Code, is amended—

5 (1) in redesignating subsection (k) as sub-  
6 section (l); and

7 (2) by inserting after subsection (j) the fol-  
8 lowing:

9 “(k)(1) The Board shall establish and collect a filing  
10 fee to be paid by any employee, former employee, or appli-  
11 cant for employment filing a claim or appeal with the  
12 Board under this title, or under any other law, rule, or  
13 regulation, consistent with the requirements of this sub-  
14 section.

15 “(2) The filing fee under paragraph (1) shall—

16 “(A) be in an amount equal to the filing fee for  
17 a civil action, suit, or proceeding under section  
18 1914(a) of title 28;

19 “(B) be paid on the date the individual submits  
20 a claim or appeal to the Board; and

21 “(C) if the individual is the prevailing party  
22 under such claim or appeal, be returned to such in-  
23 dividual.

24 “(3) The filing fee under this subsection shall not be  
25 required for any—

1 “(A) action brought by the Special Counsel  
2 under section 1214, 1215, or 1216; or

3 “(B) any claim or appeal of a prohibited per-  
4 sonnel practice described in section 2302(b)(8) or  
5 2302(b)(9)(A)(i), (B), (C), or (D) or in section  
6 1221.

7 “(4) On the date that a claim or appeal with respect  
8 to which the individual is not the prevailing party has not  
9 been appealed and is no longer appealable because the  
10 time for taking an appeal has expired, or which has been  
11 appealed under section 7703 and the appeals process for  
12 which is completed, the fee collected under paragraph (1)  
13 shall, except as provided in paragraph (2)(C), be deposited  
14 into the miscellaneous receipts of the Treasury.”.

15 (b) APPLICATION.—The fee required under the  
16 amendment made by subsection (a) shall apply to any  
17 claim or appeal filed with the Merit Systems Protection  
18 Board after the date that is 3 months after the date of  
19 the enactment of this section.

20 **SEC. 90006. FEHB PROTECTION.**

21 (a) FEHB IMPROVEMENTS.—

22 (1) DEFINITIONS.—In this subsection:

23 (A) DIRECTOR.—The term “Director”  
24 means the Director of the Office of Personnel  
25 Management.

1 (B) EMPLOYING OFFICE.—The term “em-  
2 ploying office” has the meaning given the term  
3 in section 890.101(a) of title 5, Code of Federal  
4 Regulations, or any successor regulation.

5 (C) HEALTH BENEFITS PLAN; MEMBER OF  
6 FAMILY.—The terms “health benefits plan” and  
7 “member of family” have the meanings given  
8 those terms in section 8901 of title 5, United  
9 States Code.

10 (D) INSPECTOR GENERAL.—The term “In-  
11 spector General” means the Inspector General  
12 of the Office of Personnel Management.

13 (E) OPEN SEASON.—The term “open sea-  
14 son” means an open season described in section  
15 890.301(f) of title 5, Code of Federal Regula-  
16 tions, or any successor regulation.

17 (F) PROGRAM.—The term “Program”  
18 means the health insurance programs carried  
19 out under chapter 89 of title 5, United States  
20 Code, including the program carried out under  
21 section 8903c of that title.

22 (G) QUALIFYING LIFE EVENT.—The term  
23 “qualifying life event” has the meaning given  
24 the term in section 892.101 of title 5, Code of

1 Federal Regulations, or any successor regula-  
2 tion.

3 (2) VERIFICATION REQUIREMENTS.—

4 (A) IN GENERAL.—Not later than 1 year  
5 after the date of the enactment of this Act, the  
6 Director shall issue regulations and implement  
7 a process to verify—

8 (i) the veracity of any qualifying life  
9 event through which an enrollee in the  
10 Program seeks to add a member of family  
11 with respect to the enrollee to a health  
12 benefits plan under the Program; and

13 (ii) that, when an enrollee in the Pro-  
14 gram seeks to add a member of family  
15 with respect to the enrollee to the health  
16 benefits plan of the enrollee under the Pro-  
17 gram, including during any open season,  
18 the individual so added is a qualifying  
19 member of family with respect to the en-  
20 rollee.

21 (B) RECORD RETENTION.—The process  
22 implemented under subparagraph (A) shall re-  
23 quire the records used for a verification de-  
24 scribed in such subparagraph under such proc-  
25 ess with respect to an individual enrolled in a

1 health benefits plan under the Program to be  
2 provided to the Office of Personnel Manage-  
3 ment and retained by the Office of Personnel  
4 Management until the expiration of a six-year  
5 period beginning after the date of such  
6 verification in which such individual is not en-  
7 rolled in a health benefits plan under the Pro-  
8 gram.

9 (3) FRAUD RISK ASSESSMENT.—In any fraud  
10 risk assessment conducted with respect to the Pro-  
11 gram on or after the date of the enactment of this  
12 Act, the Director shall include an assessment of in-  
13 dividuals who are enrolled in, or covered under, a  
14 health benefits plan under the Program even though  
15 those individuals are not eligible to be so enrolled or  
16 covered.

17 (4) FAMILY MEMBER ELIGIBILITY  
18 VERIFICATION AUDIT.—

19 (A) IN GENERAL.—During the 5-year pe-  
20 riod beginning 1 year after the date of the en-  
21 actment of this Act, the Director, in coordina-  
22 tion with the head of each employing office,  
23 shall conduct a comprehensive audit regarding  
24 members of family who are covered under an

1 enrollment in a health benefits plan under the  
2 Program.

3 (B) CONTENTS.—In conducting an audit  
4 required by subparagraph (A), the Director, in  
5 coordination with the head of each employing  
6 office, shall review marriage certificates, birth  
7 certificates, and other appropriate documents  
8 that are necessary to determine eligibility to en-  
9 roll in a health benefits plan under the Pro-  
10 gram.

11 (C) RECORD RETENTION.—All records per-  
12 taining to the eligibility of an individual to be  
13 enrolled in, or covered under, a health benefits  
14 plan under the Program obtained by the Direc-  
15 tor or the head of the relevant employing office  
16 in the audit required by subparagraph (A) shall  
17 be retained by the Office of Personnel Manage-  
18 ment until the expiration of a six-year period  
19 beginning after the date of such audit in which  
20 such individual is not enrolled in, or covered  
21 under, a health benefits plan under the Pro-  
22 gram.

23 (D) REFERRAL TO INSPECTOR GEN-  
24 ERAL.—The Director shall refer any instances  
25 of individuals enrolled in, or covered under, a

1 health benefits plan under the Program who are  
2 not eligible to be so enrolled or covered that are  
3 identified in the audit required by subparagraph  
4 (A) to the Inspector General.

5 (5) DISENROLLMENT OR REMOVAL.—

6 (A) IN GENERAL.—Not later than 6  
7 months after the date of the enactment of this  
8 Act, the Director shall develop a process by  
9 which any individual enrolled in, or covered  
10 under, a health benefits plan under the Pro-  
11 gram who is not eligible to be so enrolled or  
12 covered shall be disenrolled or removed from en-  
13 rollment in a health benefits plan under the  
14 Program.

15 (B) NOTIFY INSPECTOR GENERAL.—The  
16 Director shall notify the Inspector General of  
17 each individual disenrolled or removed from en-  
18 rollment in a health benefits plan under the  
19 Program under the process developed under  
20 subparagraph (A).

21 (b) EARNED BENEFITS AND HEALTHCARE ADMINIS-  
22 TRATIVE SERVICES ASSOCIATED OVERSIGHT AND AUDIT  
23 FUNDING.—

24 (1) IN GENERAL.—Section 8909(a)(2) of title  
25 5, United States Code, is amended by striking “Con-

1       gress.” and inserting “Congress, except that the  
2       amounts authorized under subsection (b)(2) for the  
3       Office shall not be subject to the limitations that  
4       may be specified annually by Congress.”.

5           (2) OVERSIGHT.—Section 8909(b) of title 5,  
6       United States Code, is amended—

7           (A) by redesignating paragraph (2) as  
8       paragraph (5); and

9           (B) by inserting after paragraph (1) the  
10      following:

11      “(2) In addition to the funds provided under  
12      paragraph (1), amounts of all contributions shall be  
13      available for the Office to develop, maintain, and  
14      conduct ongoing eligibility verification and oversight  
15      over the enrollment and eligibility systems with re-  
16      spect to benefits under this chapter, including the  
17      Postal Service Health Benefits Program under sec-  
18      tion 8903c. Amounts for the Office under this para-  
19      graph shall not be available in excess of the fol-  
20      lowing amounts in the following fiscal years:

21           “(A) In fiscal year 2026, \$36,792,000.

22           “(B) In fiscal year 2027, \$44,733,161.

23           “(C) In fiscal year 2028, \$50,930,778.

24           “(D) In fiscal year 2029, \$54,198,238.

25           “(E) In fiscal year 2030, \$54,855,425.

1 “(F) In fiscal year 2031, \$56,062,244.

2 “(G) In fiscal year 2032, \$57,295,613.

3 “(H) In fiscal year 2033, \$58,556,117.

4 “(I) In fiscal year 2034, \$59,844,351.

5 “(J) In fiscal year 2035 and each fiscal  
6 year thereafter, the amount equal to the dollar  
7 limit for the immediately preceding fiscal year,  
8 increased by 2.2. percent.

9 “(3) In fiscal year 2026, \$80,000,000, to be de-  
10 rived from all contributions and to remain available  
11 until expended, shall be available for the Office to  
12 conduct the audit required under section  
13 90006(a)(4) of the Act titled ‘An Act to provide for  
14 reconciliation pursuant to title II of H. Con. Res.  
15 14’. Of such amount, the Office may transfer funds  
16 as the Director of the Office determines necessary to  
17 an employing office (as that term is defined in sec-  
18 tion 890.101(a) of title 5, Code of Federal Regula-  
19 tions, or any successor regulation) in order to con-  
20 duct the required audit.

21 “(4) Amounts of all contributions shall be avail-  
22 able for the Office of Personnel Management Office  
23 of the Inspector General to conduct oversight associ-  
24 ated with activities under this chapter (including the  
25 Postal Service Health Benefits Program under sec-

1       tion 8903c), including activities associated with en-  
2       rollment and eligibility in these programs and any  
3       associated audit activities as required under section  
4       90006 of the Act titled ‘An Act to provide for rec-  
5       onciliation pursuant to title II of H. Con. Res. 14’.  
6       Amounts for the Office of the Inspector General  
7       under this paragraph shall not be available in excess  
8       of the following amounts in the following fiscal  
9       years:

10               “(A) In fiscal year 2026, \$5,090,278.

11               “(B) In fiscal year 2027 and each fiscal  
12       year thereafter, the amount equal to the dollar  
13       limit for the immediately preceding fiscal year,  
14       increased by 2.2 percent.”.

Section 90005 of the Committee Print would raise \$3,000,000 in revenue by charging a fee for Merit Systems Protection Board (MSPB) filings (an amount equal to a District Court filing fee). This fee would be refunded to those employees who win their appeals.

Section 90006 of the Committee Print would achieve \$1,472,000,000 in net savings by requiring, and directing \$80,000,000 in funding for, the Office of Personnel Management (OPM) to conduct a comprehensive audit of employee dependents currently enrolled in the Federal Employees Health Benefits Program (FEHBP) plans—verifying marriage certificates and birth certificates, for instance—and requiring that ineligible individual found to be receiving FEHB coverage be disenrolled. The section also directs \$473,267,927 in funding for OPM to develop, maintain, and conduct oversight over FEHBP systems and directs \$50,057,934 to the OPM inspector general to audit the enrollment and eligibility in FEHBP systems.

## BACKGROUND AND NEED FOR LEGISLATION

### *Federal Retirement Revenue and Budget Saving Provisions:*

The Committee recognizes that the federal workforce enjoys benefits—including generous retirement plan incentives—that largely outpace those received by the private sector workforce. According to an April 2024 Congressional Budget Office (CBO) report, in 2022 “benefits cost about \$31 per hour worked, on average, for federal employees and \$22 per hour worked for private-sector employees...[t]hus, benefits for federal workers cost 43 percent more per hour worked, on average, than benefits for private-sector workers” and such “[b]enefits also constituted a larger share of total compensation for federal workers (40 percent) than for workers in the private sector (30 percent).”<sup>1</sup> World-class employment benefits provided to federal employees can include eleven paid holidays; various incentives and awards; health, life, and long-term care insurance; flexible spending accounts; student loan repayment and forgiveness plans; generous leave and workplace flexibilities; and childcare, professional development, and commuter subsidies.<sup>2</sup>

Federal employees receive particularly generous retirement benefits. These are comprised of both defined contribution (in the form of the defined contribution 401(k) equivalent Thrift Savings Plan (TSP) investment program) and defined benefit retirement plans (in the form of annuities). By comparison, the 2024 Bureau of Labor Statistics (BLS) National Compensation Survey indicates that only 15% of the private sector civilian workforce had access to both

---

<sup>1</sup> Justin Falk et al., *Comparing the Compensation of Federal and Private-Sector Employees in 2022*, CONG. BUDGET OFF. (Apr. 2024), available at <https://www.cbo.gov/publication/60235>.

<sup>2</sup> *Fact Sheet: Federal Employee Compensation Package*, U.S. OFF. OF PERS. MGMT. (last visited Apr. 25, 2025), available at <https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/fact-sheets/federal-employee-compensation-package/>.

defined benefit and defined contribution plans.<sup>3</sup> The Fiscal Year 2019 budget request to Congress noted that “[p]rivate sector employers provide a smaller share of compensation in the form of retirement benefits than does the Federal Government.”<sup>4</sup>

Federal annuity costs are shared by the employee and federal government. Although employees contribute, the Government pays a significant share of the cost of federal employee defined benefit pensions. It is future taxpayers who will need to pay for unfunded federal employee pension obligations. In 2012, Congress sought to better balance the cost of these pensions by increasing the employee cost-share for the Federal Employees Retirement System (FERS)—the defined benefit retirement plan established by Congress in 1986—for new hires to 3.1% and later in 2013 to 4.4% of the employees’ gross salaries.<sup>5</sup> Since these changes only applied *prospectively* to those hired following date(s) of enactment, those enrolled before these changes were enacted continued to pay the lower, 0.8% employee contribution rate.

Better balancing the share of federal employee retirement costs between employees and taxpayers (and bringing federal employee retirement benefits into better alignment with their private sector peers) raises revenue for the Federal government and helps reduce the budget deficit. Currently, federal and Congressional employees and Members of Congress hired after December 31, 2013 contribute 10.6% of their salary (minus the current 6.2% Social Security tax rate which reaches the effective 4.4% FERS salary contribution rate seen in employee paychecks) into the FERS system, while law enforcement officers, firefighters, members of the Capitol Police, members of the Supreme Court Police, air traffic controllers, nuclear materials couriers, and customs and border protection officers pay 11.1% (to accommodate their eligibility for “enhanced” FERS retirement benefits—effectively 4.9% after the 6.2% Social Security tax rate is subtracted). However, Cohorts of federal employees hired on or prior to that date contribute less, ranging down to an effective 0.8% employee contribution rate.

Sec. 90001 of the Committee Print brings all current cohorts of employees into parity, with respect to their FERS contributions. This, generates an estimated \$31,801,000,000 in revenue for budget deficit reduction over ten years. Exempted, however, from these new FERS contribution changes are law enforcement officers, firefighters, members of the U.S. Capitol and Supreme Court Police, air traffic controllers, nuclear materials couriers, and customs and border protection officers from any increased FERS contribution rates.

---

<sup>3</sup> U.S. DEP’T OF LABOR, BULLETIN 2785, NATIONAL COMPENSATION SURVEY: EMPLOYEE BENEFITS IN THE UNITED STATES, MARCH 2016 (Sept. 2016), *available at* <https://www.bls.gov/ebs/publications/pdf/bulletin-2785-september-2016-employee-benefits-in-the-united-states-march-2016.pdf#page=198>.

<sup>4</sup> U.S. OFF. OF MGMT & BUDGET, BUDGET OF THE U.S. GOVERNMENT, FY 2019: EFFICIENT, EFFECTIVE, ACCOUNTABLE: AN AMERICAN BUDGET: MAJOR SAVINGS AND REFORM (2018), *available at* <https://www.govinfo.gov/content/pkg/BUDGET-2019-MSV/pdf/BUDGET-2019-MSV.pdf>.

<sup>5</sup> Middle Class Tax Relief and Job Creation Act of 2012, Pub. L. No. 112-96, § 5001, 126 Stat. 156 (2012). *See also*, Bipartisan Budget Act of 2013, Pub. L. No. 113-67 § 401, 127 Stat. 1165 (2013).

When a federal employee enrolled in FERS qualifies for, and receives, an “immediate retirement” benefit before attaining the eligibility age to qualify for Social Security, they become eligible to receive a supplemental retirement benefit payment in addition to their FERS annuity payment. The Fiscal Year 2019 budget request notes how the “supplement partially replaces the Social Security portion of the retirement package” and “[w]hen private sector employees retire before Social Security eligibility age, no such supplement is provided.”<sup>6</sup>

Sec. 90002 of the committee print generates an estimated \$10,034,000,000 in budget savings by eliminating the FERS annuity supplement and associated costs of supplementing the already generous defined benefit system for those employees who retire after the date of enactment. Exempted from this change, however, are, those who separate from service under federal mandatory separation requirements (as required under 5 U.S.C. 8425) (i.e., mandatory retirement, which is set at age 57 for law enforcement officers and related personnel and at age 56 for air traffic controllers).

Federal employee annuity payments are currently based on an average of their highest *three* years of salaried earnings during their years of service. The Fiscal Year 2021 budget request included a proposal to calculate federal “employees’ annuity based on the ‘High-5’ highest earning salary years instead of the ‘High-3’ highest earning salary years” in order to “bring Federal retirement benefits more in line with the private sector, while reducing their long-term costs.”<sup>7</sup> The 2021 budget request further details how “Federal retirement annuity calculations are based on the average of the Federal employee’s three highest salary-earning years” while “[p]rivate sector pension companies commonly base employee annuity calculations on the employee’s five highest salary-earning years, a formula more representative of an employee’s career earnings.”

While exempting law enforcement officers, members of the U.S. Capitol and Supreme Court Police, firefighters, nuclear materials couriers, air traffic controllers, and customs and border protection officers, Sec. 90003 alters the annuity calculation such that it uses the average of the top *five* consecutive years of service for, those retiring on or after January 1, 2027. This will generate an estimated \$3,100,000,000 in budget savings to reduce the deficit.

The changes to FERS calculations and benefits in Sections 90001-90003 would also apply to the U.S. Postal Service workforce which participate in FERS, but would not impact military service members since they are in the separate military retirement system (unless they transfer into the federal civilian workforce and opt out of the military retirement system).

---

<sup>6</sup> U.S. Off. of Mgmt & Budget, Budget of the U.S. Government, FY 2019: Efficient, Effective, Accountable: An American Budget: Major Savings and Reform (2018), available at <https://www.govinfo.gov/content/pkg/BUDGET-2019-MSV/pdf/BUDGET-2019-MSV.pdf>.

<sup>7</sup> U.S. OFF. OF MGMT. & BUDGET, BUDGET OF THE U.S. GOVERNMENT, FY 2021: A BUDGET FOR AMERICA’S FUTURE: MAJOR SAVINGS AND REFORM (2020), available at [https://trumpwhitehouse.archives.gov/wp-content/uploads/2020/02/msar\\_fy21.pdf](https://trumpwhitehouse.archives.gov/wp-content/uploads/2020/02/msar_fy21.pdf).

Lastly, to further reduce the federal government’s cost of funding federal employee retirement benefits into the future, Sec. 90004 would amend the law to require new federal employee hires after the date of enactment to elect to serve “at will” in exchange for higher take-home pay than their peers. This provision would raise \$4,541,000,000 in estimated net decrease in the deficit through new revenue over ten years. New hires after the date of enactment would have a five-percentage point increase in their FERS contribution rate, relative to current law, unless they choose to work on an at-will basis.

*Revenue Generation with Federal Employee Disciplinary Appeal Filing Fees:*

With a nearly \$50 million annual budget, the Merit Systems Protection Board (MSPB) is charged primarily with “adjudicating individual employee appeals” and providing federal employees with an opportunity to argue their case before a federal administrative judge, present evidence in their own defense, call supporting witnesses, and cross-examine witnesses.<sup>8</sup> In Fiscal Year 2023 alone, the MSPB reported a backlog of 1,884 cases with 4,135 total appeals being decided (68.1% of which were dismissed outright).<sup>9</sup>

Recognizing the volume of these cases, Sec. 90005 of the Committee Print would raise additional revenue by requiring a modest fee for bringing a case filing before the MSPB (equal to a district court filing fee). The fee be refunded to employees who win their appeals. This provision is estimated to generate \$3,000,000 in additional revenue over ten years, contributing to deficit reduction.

*Federal Employee Health Plan Enrollment Audit Budget Savings:*

The Federal Employees Health Benefits Program (FEHBP) is the largest self-funded health plan in the United States.<sup>10</sup> According to a 2022 GAO report, the FEHBP covers approximately 8.2 million individuals, including 2.2 million federal employees, 1.9 million retirees, and an estimated 4.1 million family members costing approximately \$59 billion of combined annual premiums paid by the government and enrollees.<sup>11</sup>

---

<sup>8</sup> U.S. MERIT SYS. PROT. BD., AGENCY FINANCIAL REPORT: FY 2024 (Nov. 2024), available at [https://www.mspb.gov/about/budget/FY\\_2024\\_Agency\\_Financial\\_Report.pdf](https://www.mspb.gov/about/budget/FY_2024_Agency_Financial_Report.pdf). See also About MSPB, U.S. MERIT SYS. PROT. BD. (last visited Apr. 25, 2025), available at <https://www.mspb.gov/about/about.htm>.

<sup>9</sup> U.S. MERIT SYS. PROT. BD., ANNUAL REPORT FOR FY 2023 (May 1, 2024), available at [https://www.mspb.gov/About/annual\\_reports/MSPB\\_FY\\_2023\\_Annual\\_Report.pdf](https://www.mspb.gov/About/annual_reports/MSPB_FY_2023_Annual_Report.pdf).

<sup>10</sup> Kelly Hooper, *GAO: Billions wasted on federal health insurance program*, POLITICO (Feb. 28, 2024, 5:01 AM EST), available at <https://www.politico.com/news/2024/02/28/federal-employee-benefits-health-scam-00143739>.

<sup>11</sup> U.S. GOVERNMENT ACCOUNTABILITY OFFICE, GAO-23-105222, FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM: ADDITIONAL MONITORING MECHANISMS AND FRAUD RISK ASSESSMENT NEEDED TO BETTER ENSURE MEMBER ELIGIBILITY (Dec. 2022), at 1.

The Office of Personnel Management (OPM) administers the FEHBP, contracting with approximately 87 health insurance carriers offering over 270 health care coverage options for eligible employees and family members. However, the program operates under a diffused management structure spread over 160 government employing offices individually responsible for enrollment, fraud risk management, and eligibility verification for those receiving FEHB coverage. OPM's Office of the Inspector General (OIG) estimates the annual cost of fraud and improper payments associated with ineligible members being enrolled in the FEHBP is between \$250 million and \$3 billion.<sup>12</sup>

While OPM has taken steps to enable employing offices and FEHB carriers to identify and remove ineligible FEHB members—such as providing that employing offices and FEHB carriers may request proof of family member eligibility at any time for existing participants—these accountability measures are not required in law and are therefore not achieving the potential budgetary savings. Specifically, although OPM now requires employing offices and insurance carriers to verify family members' eligibility for new-hire and qualifying life event (QLE) transactions, OPM cannot reasonably ensure such verification is actually taking place due to the current FEHBP administrative structure.

Sec. 90006 of the Committee Print requires OPM to verify the eligibility of family members for FEHBP coverage and enrollment by conducting a government-wide audit in order to determine the eligibility of family members and dependents currently receiving FEHBP coverage. The legislation specifically mandates the disenrollment or removal of any ineligible individual from FEHBP coverage, thus saving associated federal agency retiree health care plan costs. In total, this legislative requirement is estimated to reduce on-budget deficits by \$1,472,000,000 over ten years.

Further, to improve FEHBP system management and ensure ongoing oversight of enrollments Sec. 90006 directs annual funding to be derived from the FEHBP trust fund itself to consolidate the FEHB program administration within OPM and ensure the OPM OIG is effectively equipped to conduct ongoing oversight of federal health plan enrollments.<sup>13</sup>

Federal employees and American taxpayers share in the costs associated with FEHBP coverage, including program administration. The budgetary savings achieved by this government-wide audit and improved ongoing oversight of the FEHB program vastly exceeds the implementation and administrative costs, resulting in significant deficit reduction.

---

<sup>12</sup> U.S. OFF. OF PERS. MGMT., OFF. OF THE INSPECTOR GEN., OFF. OF AUDITS, 4A-HI-00-19-007, AUDIT OF THE U.S. OFFICE OF PERSONNEL MANAGEMENT'S ADMINISTRATION OF FEDERAL EMPLOYEE INSURANCE PROGRAMS (Oct. 30, 2020), at 24.

<sup>13</sup> U.S. OFF. OF PERS. MGMT., OFF. OF THE INSPECTOR GEN., FINAL REPORT: THE U.S. OFFICE OF PERSONNEL MANAGEMENT'S TOP MANAGEMENT CHALLENGES FOR FISCAL YEAR 2025 (Sept. 27, 2024).

## SECTION-BY-SECTION ANALYSIS

### TITLE IX—COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

#### *Section 90001. Increase in FERS Employee Contribution Requirements.*

- This section amends 5 U.S.C. 8422(a)(3) to raise contributions for Federal Employees Retirement System (FERS) and FERS Revised Annuity Employees (FERS-RAE) annuity participants to align with FERS-RAE annuity participants beginning January 1, 2026 and going into full effect on January 1, 2027.

<b>Current Effective Employee Contribution Rates</b>	<b>Hired/Entered FERS Before 2013</b>	<b>FERS-RAE, Hired/Entered FERS in 2013</b>	<b>FERS-FRAE Hired/Entered FERS After 2013</b>
<b>Employee</b>	7	9.3	10.6
<b>Congressional employee</b>	7.5	9.3	10.6
<b>Member</b>	7.5	9.3	10.6
<b>Law enforcement officer, firefighter, member of the Capitol Police, member of the Supreme Court Police, or air traffic controller</b>	7.5	9.8	11.1
<b>Nuclear materials courier</b>	7.5	9.8	11.1
<b>Customs and border protection officer</b>	7.5	9.8	11.1

<b>2026 Rates</b>	<b>Hired/Entered FERS Before 2013</b>	<b>FERS-RAE, Hired/Entered FERS in 2013</b>	<b>FERS-FRAE, Hired/Entered FERS After 2013</b>
<b>Employee</b>	8.8	9.95	10.6
<b>Congressional employee</b>	9.3	9.95	10.6
<b>Member</b>	9.3	9.95	10.6
<b>Law enforcement officer, firefighter, member of the Capitol Police, member of the Supreme Court Police, or air traffic controller</b>	7.5	9.8	11.1
<b>Nuclear materials courier</b>	7.5	9.8	11.1
<b>Customs and border protection officer</b>	7.5	9.8	11.1

<b>Proposed 2027 and beyond Rates</b>	<b>Hired/Entered FERS Before 2013</b>	<b>FERS-RAE, Hired/Entered FERS in 2013</b>	<b>FERS-FRAE, Hired/Entered FERS After 2013</b>
<b>Employee</b>	10.6	10.6	10.6
<b>Congressional employee</b>	11.1	10.6	10.6
<b>Member</b>	11.1	10.6	10.6
<b>Law enforcement officer, firefighter, member of the Capitol Police, member of the Supreme Court Police, or air traffic controller</b>	7.5	9.8	11.1
<b>Nuclear materials courier</b>	7.5	9.8	11.1
<b>Customs and border protection officer</b>	7.5	9.8	11.1

*Section 90002. Elimination of FERS Annuity Supplement.*

- Subsection (a) amends 5 U.S.C. 8421(a) to eliminate the FERS annuity supplemental retirement benefits for all FERS annuitants except those mandatorily separated from service under 5 U.S.C. 8425.
- Subsection (b) prevents the amendments made by this section from applying to those entitled to an annuity supplement under 5 U.S.C. 8421 prior to the date of enactment.

*Section 90003. High-5 Average Pay for Calculating CSRS and FERS Pension.*

- Subsection (a) amends 5 U.S.C. 8331(4) to provide that defined benefit calculations for federal employees retiring under the Civil Service Retirement System (CSRS) on or after January 1, 2027, be based on the five consecutive highest earning years (a change from the highest three consecutive highest earning years). This change does not apply to groups identified in 5 U.S.C. 8336(c) or (e) and 5 U.S.C. 8341(d) or (e)(1) (federal law enforcement officers, U.S Supreme Court and Capitol Police Officers, firefighters, nuclear materials couriers, air traffic controllers, and customs and border protection officers).
- Subsection (b) amends 5 U.S.C. 8401(3) to provide that defined benefit calculations for federal employees retiring under the Federal Employee Retirement System (FERS) on or after January 1, 2027, be based on the five consecutive highest earning years (a change from the highest three consecutive highest earning years). This change does not apply to groups identified in 5 U.S.C. 8336(c) or (e) and 5 U.S.C. 8341(d) or (e)(1) (federal law enforcement officers, U.S Supreme Court and Capitol Police Officers, firefighters, nuclear materials couriers, air traffic controllers, and customs and border protection officers).
- Subsection (c) makes conforming amendments to 5 U.S.C. 8311 note to reflect the changes made by this provision.

*Section 90004. Election for At-Will Employment and Lower FERS Contributions for New Federal Civil Service Hires.*

- Subsection (a) adds a new section §3330g (Election for at-will employment and lower FERS contributions.) to 5 U.S.C. Chapter 33 (Examination, Selection, and Placement.) to provide that an individual appointed to a covered position shall choose to permanently elect to be employed on an “at-will basis” or not. The FERS employee contribution rate for an individual who does not make such an election to be treated as an “at-will” employee shall be increased by 5%.
- Subsection (b) provides for a conforming amendment to 5 U.S.C. 8422(a) to reflect the FERS contribution rate for an individual who does not elect to be employed on an “at-will basis.”
- Subsection (c) prevents the amendments made by this section from applying to those appointed to positions in the civil service prior to the date of enactment.

*Section 90005. Filing Fee for Merit Systems Protection Board Claims and Appeals.*

- Subsection (a) provides that the Merit Systems Protection Board (MSPB) shall collect filing fees from claimants for appeal with the Board. The filing fee shall amount to the filing fee for civil actions, suits, or district court proceedings. The filing fee shall not be required for certain Special Council actions nor claims or appeals associated with certain prohibited personnel practices. The fee shall be paid on the date of the respective filing and returned if the filer prevails in their respective claim or appeal. The filing fee associated with a claim to which the individual is not the prevailing party or appeal is exhausted or expired shall be deposited as a miscellaneous Treasury receipt.
- Subsection (b) provides that filing fees shall apply to any claim or appeal filed with the MSPB three months following the date of enactment.

*Section 90006. FEHB Protection.*

- Subsection (a) requires the Office of Personnel Management (OPM) to issue regulations and implement a process to verify the addition of an enrollee’s family member to a health benefits plan under the Federal Employee Health Benefit Program (FEHBP). This subsection also requires OPM to commence a 5-year government-wide audit to verify the eligibility of family members covered under an FEHBP enrollment and requires the disenrollment or removal of any individual found to be ineligible from FEHBP coverage.
- Subsection (b) amends 5 U.S.C. 8909 (Employees Health Benefits Fund.) to direct \$473,267,927 in funding through 2034 (and 2.2% annual increase thereafter) for OPM to develop, maintain, and conduct oversight over the enrollment and eligibility of FEHBP systems. This subsection also directs \$80,000,000 to OPM to conduct the audit required under subsection (a) and further directs a total of \$5,090,278 starting in fiscal year 2026 (and 2.2% annual increase thereafter—approximately \$50,057,934 total over the ten year period) for the OPM inspector general to audit the enrollment and eligibility in the FEHBP.

## COMMITTEE CONSIDERATION

On May 30, 2025, the Committee met in open session and, with a quorum being present, ordered the Committee Print favorably reported, as amended, by a vote of 22 to 21.

## COMMITTEE ROLL CALL VOTES

In compliance with clause 3(b) of Rule XIII of the Rules of the House of Representatives, the Committee advises that the following 26 recorded votes to the Amendment in the Nature of a Substitute (ANS) offered by Representative James Comer (R-KY), Chairman of the Committee—which was approved by voice vote—to the Committee Print providing for reconciliation pursuant to H. Con. Res. 14, the Concurrent Resolution on the Budget for Fiscal Year 2025, occurred during consideration:

1. Amendment (#1) to the ANS to the Committee Print, offered by Mr. Lynch, failed by a recorded vote of 20-23.
2. Amendment (#2) to the ANS to the Committee Print, offered by Mr. Perry, failed by a recorded vote of 16-27.
3. Amendment (#3) to the ANS to the Committee Print, offered by Mr. Mfume, failed by a recorded vote of 20-23.
4. Amendment (#4) to the ANS to the Committee Print, offered by Mr. Mfume, failed by a recorded vote of 20-23.
5. Amendment (#5) to the ANS to the Committee Print, offered by Mr. Lynch, failed by a recorded vote of 20-23.
6. Amendment (#6) to the ANS to the Committee Print, offered by Ms. Stansbury, failed by a recorded vote of 20-23.
7. Amendment (#7) to the ANS to the Committee Print, offered by Ms. Stansbury, failed by a recorded vote of 20-23.
8. Amendment (#8) to the ANS to the Committee Print, offered by Mr. Frost, failed by a recorded vote of 20-23.
9. Amendment (#9) to the ANS to the Committee Print, offered by Mr. Casar, failed by a recorded vote of 20-23.
10. Amendment (#10) to the ANS to the Committee Print, offered by Mr. Casar, failed by a recorded vote of 20-23.
11. Amendment (#11) to the ANS to the Committee Print, offered by Mr. Casar, failed by a recorded vote of 20-23.
12. Amendment (#12) to the ANS to the Committee Print, offered by Ms. Lee, failed by a recorded vote of 20-23.
13. Amendment (#13) to the ANS to the Committee Print, offered by Ms. Lee, failed by a recorded vote of 20-23.
14. Amendment (#14) to the ANS to the Committee Print, offered by Ms. Lee, failed by a recorded vote of 20-23.
15. Amendment (#15) to the ANS to the Committee Print, offered by Ms. Lee, failed by a recorded vote of 20-23.
16. Amendment (#16) to the ANS to the Committee Print, offered by Mr. Garcia, failed by a recorded vote of 20-23.

17. Amendment (#17) to the ANS to the Committee Print, offered by Mr. Subramanyam, failed by a recorded vote of 20-23.
18. Amendment (#18) to the ANS to the Committee Print, offered by Ms. Randall, failed by a recorded vote of 20-23.
19. Amendment (#19) to the ANS to the Committee Print, offered by Ms. Randall, failed by a recorded vote of 20-23.
20. Amendment (#20) to the ANS to the Committee Print, offered by Ms. Randall, failed by a recorded vote of 20-23.
21. Amendment (#21) to the ANS to the Committee Print, offered by Ms. Ansari, failed by a recorded vote of 20-23.
22. Amendment (#22) to the ANS to the Committee Print, offered by Ms. Simon, failed by a recorded vote of 20-23.
23. Amendment (#23) to the ANS to the Committee Print, offered by Mr. Bell, failed by a recorded vote of 20-23.
24. Amendment (#24) to the ANS to the Committee Print, offered by Ms. Pressley, failed by a recorded vote of 20-23.
25. Amendment (#25) to the ANS to the Committee Print, offered by Ms. Pressley, failed by a recorded vote of 20-23.
26. Amendment (#26) to the ANS to the Committee Print, offered by Mr. Lynch, failed by a recorded vote of 20-23.
27. Vote (#27) on transmitting the Committee Print to the House Budget Committee, passed by a recorded vote of 22-21.

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Lynch Amendment #1 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 1

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed: X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Perry Amendment to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 2

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)		X	
MR. TURNER (OH)		X		MR. LYNCH (MA)		X	
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)		X	
MS. FOXX (NC)		X		MR. KHANNA (CA)		X	
MR. GROTHMAN (WI)	X			MR. MFUME (MD)		X	
MR. CLOUD (TX)	X			MS. BROWN (OH)		X	
MR. PALMER (AL)	X			MS. STANSBURY (NM)		X	
MR. HIGGINS (LA)	X			MR. GARCIA (CA)		X	
MR. SESSIONS (TX)	X			MR. FROST (FL)		X	
MR. BIGGS (AZ)	X			MS. LEE of PENNSYLVANIA (PA)		X	
MS. MACE (SC)	X			MR. CASAR (TX)		X	
MR. FALLON (TX)	X			MS. CROCKETT (TX)		X	
MR. DONALDS (FL)				MS. RANDALL (WA)		X	
MR. PERRY (PA)	X			MR. SUBRAMANYAM (VA)		X	
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)		X	
MR. BURCHETT (TN)		X		MR. BELL (MO)		X	
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)		X	
MS. BOEBERT (CO)	X			MR. MIN (CA)		X	
MRS. LUNA (FL)	X			MS. PRESSLEY (MA)		X	
MR. LANGWORTHY (NY)				MS. TLAIB (MI)		X	
MR. BURLISON (MO)	X						
MR. CRANE (AZ)	X						
MR. JACK (GA)	X						
MR. MCGUIRE (VA)	X						
MR. GILL (TX)	X						

Roll Call Totals:

Ayes: 16

Nays: 27

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Mfume Amendment #1 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 3

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Mfume Amendment #2 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 4

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Lynch Amendment #2 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 5

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Stansbury Amendment #1 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 6

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Stansbury Amendment #2 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 7

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Frost Amendment to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 8

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Casar Amendment #3 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 9

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Casar Amendment #2 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 10

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Casar Amendment #4 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 11

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Lee Amendment #1 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 12

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Lee Amendment #2 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 13

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Lee Amendment #3 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 14

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Lee Amendment #4 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 15

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Garcia Amendment to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 16

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Subramanyam Amendment to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 17

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Randall Amendment #1 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 18

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Randall Amendment #2 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 19

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Randall Amendment #3 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 20

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Ansari Amendment to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 21

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Simon Amendment to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 22

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Bell Amendment to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 23

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Pressley Amendment #1 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 24

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Pressley Amendment #2 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 25

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Lynch Amendment #3 to the ANS to the Committee Print

Date: 4/30/2025

VOTE #: 26

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>		X		MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)	X		
MR. TURNER (OH)		X		MR. LYNCH (MA)	X		
MR. GOSAR (AZ)		X		MR. KRISHNAMOORTHY (IL)	X		
MS. FOXX (NC)		X		MR. KHANNA (CA)	X		
MR. GROTHMAN (WI)		X		MR. MFUME (MD)	X		
MR. CLOUD (TX)		X		MS. BROWN (OH)	X		
MR. PALMER (AL)		X		MS. STANSBURY (NM)	X		
MR. HIGGINS (LA)		X		MR. GARCIA (CA)	X		
MR. SESSIONS (TX)		X		MR. FROST (FL)	X		
MR. BIGGS (AZ)		X		MS. LEE of PENNSYLVANIA (PA)	X		
MS. MACE (SC)		X		MR. CASAR (TX)	X		
MR. FALLON (TX)		X		MS. CROCKETT (TX)	X		
MR. DONALDS (FL)				MS. RANDALL (WA)	X		
MR. PERRY (PA)		X		MR. SUBRAMANYAM (VA)	X		
MR. TIMMONS (SC)		X		MS. ANSARI (AZ)	X		
MR. BURCHETT (TN)		X		MR. BELL (MO)	X		
MS. GREENE OF GEORGIA (GA)		X		MS. SIMON (CA)	X		
MS. BOEBERT (CO)		X		MR. MIN (CA)	X		
MRS. LUNA (FL)		X		MS. PRESSLEY (MA)	X		
MR. LANGWORTHY (NY)				MS. TLAIB (MI)	X		
MR. BURLISON (MO)		X					
MR. CRANE (AZ)		X					
MR. JACK (GA)		X					
MR. MCGUIRE (VA)		X					
MR. GILL (TX)		X					

Roll Call Totals:

Ayes: 20

Nays: 23

Present:

Passed: \_\_\_\_\_

Failed:   X

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

119TH CONGRESS

RATIO 26-21

ROLL CALL

Vote on: Transmitting Reconciliation Committee Print to the House Budget Committee

Date: 4/30/2025

VOTE #: 27

Republicans	Aye	No	Present	Democrats	Aye	No	Present
MR. COMER (KY) <i>(Chairman)</i>	X			MR. CONNOLLY (VA) <i>(Ranking Member)</i>			
MR. JORDAN (OH)				MS. NORTON (DC)		X	
MR. TURNER (OH)		X		MR. LYNCH (MA)		X	
MR. GOSAR (AZ)	X			MR. KRISHNAMOORTHY (IL)		X	
MS. FOXX (NC)	X			MR. KHANNA (CA)		X	
MR. GROTHMAN (WI)	X			MR. MFUME (MD)		X	
MR. CLOUD (TX)	X			MS. BROWN (OH)		X	
MR. PALMER (AL)	X			MS. STANSBURY (NM)		X	
MR. HIGGINS (LA)	X			MR. GARCIA (CA)		X	
MR. SESSIONS (TX)	X			MR. FROST (FL)		X	
MR. BIGGS (AZ)	X			MS. LEE of PENNSYLVANIA (PA)		X	
MS. MACE (SC)	X			MR. CASAR (TX)		X	
MR. FALLON (TX)	X			MS. CROCKETT (TX)		X	
MR. DONALDS (FL)				MS. RANDALL (WA)		X	
MR. PERRY (PA)	X			MR. SUBRAMANYAM (VA)		X	
MR. TIMMONS (SC)	X			MS. ANSARI (AZ)		X	
MR. BURCHETT (TN)	X			MR. BELL (MO)		X	
MS. GREENE OF GEORGIA (GA)	X			MS. SIMON (CA)		X	
MS. BOEBERT (CO)	X			MR. MIN (CA)		X	
MRS. LUNA (FL)	X			MS. PRESSLEY (MA)		X	
MR. LANGWORTHY (NY)				MS. TLAIB (MI)		X	
MR. BURLISON (MO)	X						
MR. CRANE (AZ)	X						
MR. JACK (GA)	X						
MR. MCGUIRE (VA)	X						
MR. GILL (TX)	X						

Roll Call Totals:

Ayes: 22

Nays: 21

Present:

Passed:   X  

Failed:

## STATEMENT OF OVERSIGHT FINDINGS AND RECOMMENDATIONS OF THE COMMITTEE

In compliance with clause 3(c)(1) of Rule XIII and clause (2)(b)(1) of Rule X of the Rules of the House of Representatives, the Committee's oversight findings and recommendations are reflected in the Background and Need for Legislation section above.

## CONSTITUTIONAL AUTHORITY STATEMENT

The Committee finds that Congress has the authority to enact the provisions of the Committee Print, pursuant to Article I, Section 8, Clause 18 of the Constitution of the United States, in that the legislation is "proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof."

## STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

In accordance with clause 3(c)(4) of Rule XIII of the Rules of the House of Representatives, the performance goals or objectives of this Committee Print are to comply with the directives included in section 2001 of H. Con. Res. 14, the Concurrent Resolution on the Budget for Fiscal Year 2025.

## DUPLICATION OF FEDERAL PROGRAMS

In accordance with clause 3(c)(5) of Rule XIII no provision of this Committee Print establishes or reauthorizes a program of the Federal Government known to be duplicative of another Federal program, a program that was included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111-139, or a program related to a program identified in the most recent Catalog of Federal Domestic Assistance.

## UNFUNDED MANDATES REFORM ACT STATEMENT

In accordance Pursuant to section 423 of the Congressional Budget Act of 1974 the Committee has included a letter received from the Congressional Budget Office below.

## EARMARK IDENTIFICATION

This Committee Print does not include any congressional earmarks, limited tax benefits, or limited tariff benefits as defined in clause 9 of Rule XXI of the House of Representatives.

## FEDERAL ADVISORY COMMITTEE ACT

Pursuant to section 5(b) of Public Law 92-463 (5 U.S.C. 1004(b)), the Federal Advisory Committee Act, the Committee finds that this Committee Print does not direct the establishment of an advisory committee.

## COMMITTEE COST ESTIMATE

Pursuant to clause 3(d) of rule XIII of the Rules of the House of Representatives, the Committee includes below a cost estimate of the bill prepared by the Director of the Congressional Budget Office under section 402 of the Congressional Budget Act of 1974.

## CONGRESSIONAL BUDGET OFFICE COST ESTIMATE AND RELATED BUDGETARY COMPARISONS

Pursuant to clause 3(c)(2) of Rule XIII of the Rules of the House of Representatives and section 308(a) of the *Congressional Budget Act of 1974*, and pursuant to clause 3(c)(3) of Rule XIII of the House of Representatives, the estimate prepared by the Congressional Budget Office and submitted pursuant to section 402 of the Congressional Budget Act of 1974 is as follows:

[INSERT CBO COST ESTIMATE]

## At a Glance

### Reconciliation Recommendations of the House Committee on Oversight and Government Reform

As ordered reported on April 30, 2025

<https://tinyurl.com/4xtz2jns>

By Fiscal Year, Millions of Dollars	2025	2025-2029	2025-2034
Direct Spending (Outlays)	-22	-1,759	-11,747
Revenues	9	15,690	39,204
Increase or Decrease (-) in the Deficit	-31	-17,449	-50,951

Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2035?	No	Statutory pay-as-you-go procedures apply?	Yes
<b>Mandate Effects</b>			
Increases <i>on-budget deficits</i> in any of the four consecutive 10-year periods beginning in 2035?	No	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	Yes, Over Threshold

#### The legislation would

- Increase some employees' contributions to Federal Employees' Retirement System (FERS) and eliminate the retirement supplement for most employees in the system
- Change the years of salary history used for calculating retirement benefits for most employees to five years from three years
- Increase pension contributions of new federal hires who choose not to be at-will employees
- Require eligibility verification for dependents in the Federal Employees Health Benefits (FEHB) program, expand fraud assessments of the program, and deny or disenroll ineligible dependents
- Impose private-sector mandates by reducing the value of certain earned benefits

#### Estimated budgetary effects would mainly stem from

- Increasing revenues from federal employees' contributions to FERS
- Reducing federal spending on retirement annuities and annuity supplements
- Verifying FEHB eligibility for dependents and disenrolling ineligible dependents

#### Areas of significant uncertainty include

- Anticipating federal employees' responses to changes in FERS contributions and benefits
- Projecting how many new federal workers would choose to be at-will employees
- Predicting the number and timing of dependents who would be found ineligible for FEHB
- Projecting reductions in spending generated by disenrolling ineligible dependents from FEHB

**Detailed estimate begins on the next page.**

See also

[CBO's Cost Estimates Explained](#), [CBO Describes Its Cost-Estimating Process](#), [Glossary](#)

## Legislation Summary

H. Con. Res. 14, the Concurrent Resolution on the Budget for Fiscal Year 2025, instructed the House Committee on Oversight and Government Reform to recommend legislative changes that would decrease deficits by a specified amount over the 2025-2034 period. As part of the reconciliation process, the House Committee on Oversight and Government Reform approved legislation on April 30, 2025, that would decrease deficits.

## Estimated Federal Cost

In CBO’s estimation, the reconciliation recommendations of the House Committee on Oversight and Government Reform would, on net, decrease deficits by \$51.0 billion over the 2025-2034 period. The estimated budgetary effects of the legislation are shown in [Table 1](#). The costs of the legislation mainly fall within budget functions 550 (health), 600 (income security), 800 (general government), and 950 (undistributed offsetting receipts).

[Return to Reference](#)

Table 1. Estimated Budgetary Effects of Reconciliation Recommendations Title IX, House Committee on Oversight and Government Reform, as Ordered Reported on April 30, 2025												
	By Fiscal Year, Millions of Dollars										2025- 2029	2025- 2034
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
	Increases or Decreases (-) in Direct Spending											
Budget Authority	-22	-116	-11	-575	-1,007	-1,418	-1,784	-2,046	-2,277	-2,491	-1,731	-11,747
Estimated Outlays	-22	-189	4	-560	-992	-1,403	-1,771	-2,046	-2,277	-2,491	-1,759	-11,747
<i>On-Budget</i>	-22	-3	-182	-560	-992	-1403	-1771	-2046	-2277	-2491	-1,759	-11,747
<i>Off-Budget <sup>a</sup></i>	0	-186	186	0	0	0	0	0	0	0	0	0
	Increases in Revenues											
Estimated Revenues	9	1,839	4,229	4,811	4,802	4,779	4,747	4,707	4,664	4,617	15,690	39,204
	Net Decreases in the Deficit From Changes in Direct Spending and Revenues											
Effect on the Deficit	-31	-2,028	-4,225	-5,371	-5,794	-6,182	-6,518	-6,753	-6,941	-7,108	-17,449	-50,951
<i>On-Budget Deficit</i>	-31	-1,842	-4,411	-5,371	-5,794	-6,182	-6,518	-6,753	-6,941	-7,108	-17,449	-50,951
<i>Off-Budget Deficit <sup>a</sup></i>	0	-186	186	0	0	0	0	0	0	0	0	0

Budget authority includes estimated and specified amounts.

a. Cash flows for USPS are recorded in the federal budget in the Postal Service Fund and are classified as off-budget direct spending.

## Basis of Estimate

For this estimate, CBO assumes that the legislation will be enacted in summer 2025. CBO’s estimates are relative to its January 2025 baseline and cover the period from 2025 through 2034.



## Direct Spending and Revenues

CBO estimates that enacting the legislation would decrease direct spending by \$11.7 billion and increase revenues by \$39.2 billion over the 2025-2034 period; the deficit would be reduced \$51.0 billion over the 2025-2034 period (see [Table 2](#)).

### Increase in FERS Employee Contribution Requirements

The federal government provides most of its civilian employees a defined benefit retirement plan through the Federal Employees' Retirement System (FERS). The plan provides eligible retirees with a monthly benefit in the form of an annuity. Those benefits are funded jointly by contributions from employees and their employing federal agencies. Contribution rates, benefit formulas, and qualification criteria vary across different categories of employees.

Section 90001 would raise the required contribution rates for certain groups of people who entered FERS before January 1, 2014; specifically, most federal employees, Members of Congress, and Congressional staff.

FERS contributions would not change for federal employees who are both eligible for enhanced retirement benefits and subject to mandatory retirement, specifically federal law enforcement officers and firefighters, Customs and Border Protection officers, members of the U.S. Capitol Police and the Supreme Court Police, air traffic controllers, and nuclear materials couriers. (Enhanced benefits are calculated using a higher percentage of federal salary—1.7 percent—for the first 20 years of service compared with the regular benefits that generally use 1 percent.) FERS contributions also would not change for people who entered FERS after 2013 (those employees are referred to as FERS Further Revised Annuity Employees).

Under current law, most regular federal employees who entered FERS before January 2013 contribute 0.8 percent of their annual salary toward retirement; most who entered FERS during 2013, referred to as FERS Revised Annuity Employees, contribute 3.1 percent (see [Table 3](#)). The proposed higher contribution rates for affected employees would be phased in over two years, beginning in January 2026.

By the end of the phase-in period (2027), most employees who entered FERS before January 1, 2014, would contribute 4.4 percent of their annual salary. The contributions of FERS recipients who are eligible for enhanced benefits and also subject to mandatory retirement would remain unchanged at 1.3 percent. Members of Congress and Congressional staff who entered FERS before 2013 are eligible for enhanced benefits; their contributions would rise from 1.3 percent to 4.9 percent over the phase-in period. Members and staff who entered FERS after January 1, 2013, are not eligible for enhanced benefits.

**Table 3.****Federal Pension Contributions, by FERS Category, as Required Under Section 90001**

	Contribution Rate, Percentage of Annual Salary		
	2025	2026	2027
<b>FERS, Entered FERS Before 2013</b>			
Regular Federal Employees	0.80	2.60	4.40
Members of Congress, Congressional Staff	1.30	3.10	4.90
Enhanced-Benefit Recipients Subject to Mandatory Retirement	1.30	1.30	1.30
<b>FERS RAE, Entered FERS In 2013</b>			
Regular Federal Employees, Members of Congress, Congressional Staff	3.10	3.75	4.40
Enhanced-Benefit Recipients Subject to Mandatory Retirement	3.60	3.60	3.60
<b>FERS FRAE, Entered FERS After 2013</b>			
Regular Federal Employees, Members of Congress, Congressional Staff	4.40	4.40	4.40
Enhanced-Benefit Recipients Subject to Mandatory Retirement	4.90	4.90	4.90

FERS = Federal Employees' Retirement System; FRAE = Further Revised Annuity Employees; RAE = Revised Annuity Employees.

The rate for most federal employees, Members of Congress, and Congressional staff who entered the system in 2013 would increase from 3.1 percent to 4.4 percent over the phase-in period. Contributions would remain constant at 3.6 percent for employees who entered in 2013 who are eligible for enhanced benefits and also subject to mandatory retirement. The contributions for FERS Further Revised Annuity Employees (those who entered after 2013) would remain constant at 4.4 percent of their annual salary over the phase-in period for most federal employees, Members of Congress, and Congressional staff and at 4.9 percent for employees who are eligible to receive enhanced benefits.

Contributions paid by federal employees toward their retirement are recorded as revenues in the federal budget. CBO estimates that the proposed increases in employee contributions would increase revenues by \$34.5 billion over the 2025-2034 period.

Federal agencies also contribute to their employees' retirement. For each increase proposed for employees, there would be a corresponding reduction for employing agencies. Reducing employers' contributions for FERS employees (other than employees of the Postal Service, USPS) would reduce spending subject to appropriation by \$31.8 billion over the 2025-2034 period, CBO estimates. That, in turn, would reduce the intragovernmental offsetting receipts paid into the Civil Service Retirement and Disability Fund (CSRDF) by an equal amount. Because that budgetary action is contingent on future appropriations, the increase in the deficit from the decline in estimated offsetting receipts is not attributed to this legislation.

By contrast, outlays by USPS are classified as off-budget direct spending. Reducing that agency's contributions to employee retirement would result in smaller intragovernmental offsetting receipts being paid into the CSRDF, therefore increasing on-budget direct spending by that same amount.



Under section 90001, the total amount of retirement contributions (employee plus agency shares) paid into the CSRDF would remain the same as under current law. That is, the legislation would replace some of the payments by agencies with payments by federal employees. CBO attributes budgetary savings to the proposal because employees' contributions are classified in the budget as revenues, whereas agency payments are classified as intragovernmental transfers that are subject to future appropriation. If the reduction in intragovernmental transfers makes possible an offsetting increase in other appropriations, the net effect would be an increase in outlays—because an intragovernmental payment would be replaced by spending that goes outside the government.

CBO estimates that reducing the USPS contribution rate for affected employees would reduce that agency's required payments to the CSRDF by nearly \$2.7 billion over the 2025-2034 period. That reduction of receipts into the fund would result in a nearly \$2.7 billion increase in on-budget direct spending over the period. Because CBO projects that USPS will exhaust both its borrowing authority and its reserve funds in 2027, any savings to the Postal Service Fund from lower retirement contributions would be fully offset beginning in that year. As a result, CBO estimates that enacting the provision would result in a reduction in off-budget outlays in 2026 that would be offset by increased off-budget direct spending beginning in 2027 as USPS would spend the amount it saved from lower accrual payments to fund its operations.

### **Elimination of FERS Annuity Supplement**

Under current law, certain FERS employees who retire before age 62 receive a supplement to their annuity that is intended to equal the amount they would receive from the Social Security Administration if they were eligible for Social Security benefits at the time of retirement. The annuity supplement ends when the retiree turns 62 or becomes eligible to receive Social Security benefits.

Section 90002 would eliminate the annuity supplement for most newly retired people under FERS. Employees who retire under a mandatory authority would continue to receive the supplement as under current law. Current FERS annuitants and those who retire before enactment also would continue to receive the supplement.

Using data from the Office of Personnel Management (OPM), CBO estimates that about 21,000 new FERS retirees who do not retire under a mandatory authority are added to the annuity supplement rolls each year. In fiscal year 2025, the average annual supplement for affected annuitants would be about \$18,000, CBO estimates. Those annuitants begin to receive the supplement, on average, at age 59 and would therefore receive the supplement for about three years. On that basis, CBO estimates that eliminating the supplement for new annuitants would reduce direct spending by \$10.0 billion over the 2025-2034 period.

**High-5 Average Pay for Calculating CSRS and FERS Pension**

Most federal employees hired before 1987 are part of the Civil Service Retirement System (CSRS), the defined benefit pension plan that was replaced by FERS. Under current law, retirement annuities under both systems are based on a participant's average salary over the three consecutive years with their highest earnings.

Section 90003 would change the annuity calculation to use a five-year average for most CSRS and FERS employees who retire on or after January 1, 2027. The annuity calculation for employees who are subject to mandatory retirement would remain at the three-year average, as under current law.

Using data from OPM, CBO estimates that about 90,000 employees who are not subject to mandatory retirement are added to the CSRS and FERS retirement rolls each year. Under current law, the average monthly benefit for CSRS annuitants was about \$5,700 in fiscal year 2024; for FERS the average was about \$2,300. Using the five-year average, rather than the three-year average, would reduce an affected retiree's annuity by about 3 percent. CBO estimates that enacting section 90003 would reduce direct spending by \$3.1 billion over the 2025-2034 period.

**Election for At-Will Employment and Lower FERS Contributions for New Federal Civil Service Hires**

Section 90004 would require most new federal civilian hires to choose either to serve as at-will employees or to contribute an additional five percent of their salary toward their retirement. The change would apply to employees hired or appointed after enactment. It would not apply to employees who cannot appeal adverse actions to the Merit Systems Protection Board, including most USPS employees. It also would exclude certain other employees, including positions excepted from the competitive service due to the confidential, policy focused nature of their work.

At-will employees can have their employment terminated at any time without cause. Those employees retain protection under antidiscrimination laws, however, including laws that prohibit termination on the basis of race, sex, or religion. Under this provision, new hires who choose not to become at-will employees would retain civil service protections that require employers to show cause for any adverse personnel action and would retain the right to appeal employment termination.

Based on data from OPM, CBO estimates that roughly 124,000 affected federal hires will enter FERS in fiscal year 2026 with an annual salary of about \$71,000, on average. Using data about employees' perceptions of job security and willingness to forgo current compensation for future benefits, CBO estimates that roughly one quarter of affected federal hires would choose to contribute an additional 5 percent of their salary toward retirement rather than enter into at-will employment. On that basis, CBO estimates that the larger



retirement contributions of those who reject at-will employment would increase revenues by \$4.7 billion over the 2025-2034 period.

Federal agencies also are required to contribute toward employees' retirement. Under section 90004, agencies' contributions would decrease by the same percentage that employees' contributions rise. CBO estimates that reduced employer contributions for FERS employees in agencies other than USPS would decrease spending subject to appropriation by \$4.5 billion over the 2025-2034 period.

CBO estimates that section 90004 would apply to roughly 10 percent of USPS employees. A reduction in USPS's contributions for affected hires who do not choose at-will employment would reduce that agency's required payments to the CSRDF (as well as receipts into the fund) by \$112 million over the 2025-2034 period, CBO estimates, thereby boosting on-budget direct spending by that amount. Because CBO projects that USPS will exhaust both its borrowing authority and its reserve funds in 2027, any savings to the Postal Service Fund would be fully offset beginning in that year. Thus, CBO estimates no net change in off-budget outlays by USPS over the 2025-2034 period.

### **Filing Fee for Merit Systems Protection Board Claims and Appeals**

Section 90005 would direct the Merit Systems Protection Board (MSPB) to impose fees for employees, former employees, or applicants for employment to file certain types of claims against federal agencies. Fees collected from claimants whose appeals are denied would be deposited into the Treasury as miscellaneous receipts. CBO expects that under this provision fewer claims would be filed than the 4,000 that are filed annually, on average, under current law. Using information from the MSPB, CBO estimates that enacting the provision would increase revenues by \$3 million over the 2025-2034 period.

### **FEHB Protection**

Section 90006 would require federal agencies to verify the eligibility of enrollees' dependents to participate in the FEHB program. That program provides health insurance to about 8 million federal workers and annuitants, including current and retired USPS employees, and coverage for their dependents and survivors. Verification would occur when the employee or annuitant starts or changes a dependent's enrollment—for example, during open season, because of a change in employment, or in response to a qualifying life event, such as a marriage or the birth or adoption of a child. Within six years of enactment, the legislation would require OPM to conduct a verification audit of all dependents enrolled in the program. Dependents found to be ineligible would be denied enrollment or disenrolled. The legislation also would expand OPM's annual assessment of fraud risk to include a risk assessment for enrollment by ineligible dependents.

Agencies currently verify dependents' eligibility at initial enrollment or when employees change their coverage at the time of a qualifying life event. OPM requires federal agencies to verify 10 percent of enrollment elections during open season. However, the Government



Accountability Office has indicated that some ineligible dependents have been enrolled and that additional measures could be taken to reduce fraud in the program.<sup>1</sup>

Over the 2026-2034 period, the legislation would authorize OPM to spend \$604 million from the FEHB trust fund to expand that agency's oversight of the program, increasing outlays by the same amount. Authorized amounts would be for the following activities:

- \$474 million to develop, maintain, and conduct ongoing verifications for and oversight of the FEHB program's enrollment and eligibility systems;
- \$80 million to audit enrollment of dependents; and
- \$50 million for program oversight by OPM's Office of the Inspector General.

Those amounts would be used in part for activities that would reduce enrollment in FEHB and result in smaller government contributions to premiums. CBO anticipates that OPM would implement the section's auditing requirements using contracts with private-sector entities. Given the likely duration and complexity of such an undertaking, CBO expects that the audit would begin later in fiscal year 2026 and continue through 2031.

Using data on the composition of enrollment in the FEHB program, along with information about the share of dependents removed as a result of other verification audits, CBO expects that implementing the section would cause enrollment to decline by about 100,000 people, on average, in each year over the 2026-2034 period, of which about 10,000 would be removed as a result of open-season verifications.

Government contributions to premiums for federal annuitants and USPS employees are classified in the budget as direct spending. Therefore, a decline in FEHB enrollment among those groups would reduce direct spending. CBO estimates that about 35 percent of the people disenrolled would be ineligible dependents of federal annuitants and USPS employees, at an average annual cost of about \$6,900 per dependent, for a total reduction in direct spending of \$2.1 billion over the 2026-2034 period.<sup>2</sup>

In total, CBO estimates enacting the section would reduce direct spending by about \$1.5 billion over the 2026-2034 period.

---

1. Government Accountability Office, *Federal Employees Health Benefits Program: Additional Monitoring Mechanisms and Fraud Risk Assessment Needed to Better Ensure Member Eligibility*, GAO-23-105222 (January 2023), [www.gao.gov/products/gao-23-105222](https://www.gao.gov/products/gao-23-105222).

2. By contrast, spending for federal employees is classified as spending subject to appropriation and contingent on subsequent appropriations; therefore, any reductions in spending for that population are excluded here.



## Uncertainty

CBO's estimates for the budgetary effects of enacting title IX are subject to uncertainty. Several areas in particular are difficult to estimate:

- Anticipating federal employees' responses to changes in FERS contributions and benefits is uncertain because decisions related to employment and retirement depend on a wide variety of individual circumstances.
- Estimating new federal employees' responses to a requirement to contribute a larger percentage of their salary toward their retirement or accept at-will employment is subject to significant uncertainty due to limited data and historical experience related to how workers have responded in similar situations.
- Estimating the budgetary effects of section 90006 is subject to significant uncertainty because no similar verification audit of the FEHB program has been undertaken. CBO projected the cost of an audit, length of time required to complete an audit, the number of dependents who could be found ineligible, and the number disenrolled, but actual amounts could be larger or smaller than estimated. Moreover, given the inherent uncertainty concerning patterns of health care use by people who would be newly found ineligible, the reductions in spending that would be generated by an audit also could be larger or smaller than estimated here.

## Pay-As-You-Go Considerations

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending or revenues. The net changes in outlays and revenues that are subject to those pay-as-you-go procedures are shown in [Table 1](#). Only on-budget changes to outlays or revenues are subject to pay-as-you-go procedures.

## Increase in Long-Term Net Direct Spending and Deficits

CBO estimates that enacting the legislation would not increase net direct spending or on-budget deficits in any of the four consecutive 10-year periods beginning in 2035.

## Mandates

The Committee on Oversight and Government Reform's reconciliation recommendations would impose private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) by reducing the value of certain earned benefits for current federal employees. Specifically, the legislation would impose mandates by eliminating the FERS annuity supplement for most federal employees and by calculating most future retirees' annuities using their average highest five years of earnings rather than the three-year average specified under current law.



In general, changes to the conditions of federal employment are not mandates because federal employment is voluntary. However, CBO considers provisions that reduce the value of a benefit that is already earned to impose a mandate because the change is retroactive, and affected employees lack the opportunity to make an alternative choice.

The cost of the mandates would be the loss of the annuity supplement and the reduction in the value of current federal employees' retirement annuities. CBO estimates that the average annual cost in the first five years that the mandates are in effect would be \$750 million, which would exceed the annual private-sector threshold established in UMRA (\$206 million in 2025, adjusted annually for inflation).

The legislation would not impose any intergovernmental mandates as defined in UMRA.

Other provisions within the legislation, including the increase in required retirement contributions by current federal employees, are prospective and do not decrease the value of any earned benefits. Therefore, those provisions do not impose mandates.



## **Estimate Prepared By**

### Federal Costs:

Breanna Browne-Pike (civil service retirement)

Emma Uebelhor (general government)

Emily Vreeland (Federal Employee Health Benefits program)

Mandates: Andrew Laughlin

## **Estimate Reviewed By**

Barry Blom

Chief, Projections Unit

Ann E. Futrell

Acting Chief, Natural and Physical Resources Cost Estimates Unit

Sarah Masi

Senior Adviser, Budget Analysis Division

Kathleen FitzGerald

Chief, Public and Private Mandates Unit

Christina Hawley Anthony

Deputy Director of Budget Analysis

H. Samuel Papenfuss

Deputy Director of Budget Analysis

Chad Chirico

Director of Budget Analysis

## **Estimate Approved By**

Phillip L. Swagel

Director, Congressional Budget Office

[Table 2 begins on the next page.]

[Return to Reference](#)

**Table 2.**  
**Estimated Changes in Direct Spending and Revenues Under Reconciliation Recommendations**  
**Title IX, House Committee on Oversight and Government Reform, as Ordered Reported on April 30, 2025**

	By Fiscal Year, Millions of Dollars										2025- 2029	2025- 2034
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
Increases or Decreases (-) in Direct Spending												
Sec. 90001, Increase in FERS Employee Contribution Requirements												
Budget Authority	0	0	578	415	378	341	306	273	242	214	1,371	2,747
Estimated Outlays	0	0	578	415	378	341	306	273	242	214	1,371	2,747
<i>On-Budget<sup>a</sup></i>	0	183	395	415	378	341	306	273	242	214	1,371	2,747
<i>Off-Budget<sup>b</sup></i>	0	-183	183	0	0	0	0	0	0	0	0	0
Sec. 90002, Elimination of FERS Annuity Supplement												
Budget Authority	-22	-229	-530	-781	-1,013	-1,219	-1,387	-1,521	-1,623	-1,709	-2,575	-10,034
Estimated Outlays	-22	-229	-530	-781	-1,013	-1,219	-1,387	-1,521	-1,623	-1,709	-2,575	-10,034
Sec. 90003, High-5 Average Pay for Calculating CSRS and FERS Pension												
Budget Authority	0	0	-38	-122	-224	-329	-435	-541	-650	-761	-384	-3,100
Estimated Outlays	0	0	-38	-122	-224	-329	-435	-541	-650	-761	-384	-3,100
Sec. 90004, Election for At-Will Employment and Lower FERS Contributions for New Federal Civil Service Hires												
Budget Authority	0	0	6	7	10	13	15	18	20	23	23	112
Estimated Outlays	0	0	6	7	10	13	15	18	20	23	23	112
<i>On-Budget<sup>a</sup></i>	0	2	4	7	10	13	15	18	20	23	23	112
<i>Off-Budget<sup>b</sup></i>	0	-2	2	0	0	0	0	0	0	0	0	0
Sec. 90006, FEHB Protection												
Budget Authority	0	113	-27	-94	-158	-224	-283	-275	-266	-258	-166	-1,472
Estimated Outlays	0	40	-12	-79	-143	-209	-270	-275	-266	-258	-194	-1,472
<i>On-Budget<sup>c</sup></i>	0	41	-13	-79	-143	-209	-270	-275	-266	-258	-194	-1,472
<i>Off-Budget<sup>d</sup></i>	0	-1	1	0	0	0	0	0	0	0	0	0
Total Changes												
Budget Authority	-22	-116	-11	-575	-1,007	-1,418	-1,784	-2,046	-2,277	-2,491	-1,731	-11,747
Estimated Outlays	-22	-189	4	-560	-992	-1,403	-1,771	-2,046	-2,277	-2,491	-1,759	-11,747
<i>On-Budget</i>	-22	-3	-182	-560	-992	-1403	-1771	-2046	-2277	-2491	-1,759	-11,747
<i>Off-Budget</i>	0	-186	186	0	0	0	0	0	0	0	0	0

(Continued)



**Table 2.**  
**Estimated Changes in Direct Spending and Revenues Under Reconciliation Recommendations**  
**Title IX, House Committee on Oversight and Government Reform, as Ordered Reported on April 30, 2025**

(Continued)

	By Fiscal Year, Millions of Dollars										2025- 2029	2025- 2034	
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034			
Increases in Revenues													
Sec. 90001, Increase in FERS Employee Contribution Requirements													
Estimated Revenues	0	1,768	4,052	4,525	4,404	4,270	4,123	3,967	3,805	3,634	14,749	34,548	
Sec. 90004, Election for At-Will Employment and Lower FERS Contributions for New Federal Civil Service Hires													
Estimated Revenues	9	71	177	286	397	509	624	740	859	981	940	4,653	
Sec. 90005, Filing Fee for Merit Systems Protection Board Claims and Appeals													
Estimated Revenues	*	*	*	*	1	*	*	*	*	2	1	3	
Total Changes													
Estimated Revenues	9	1,839	4,229	4,811	4,802	4,779	4,747	4,707	4,664	4,617	15,690	39,204	
Net Decrease in the Deficit From Changes in Direct Spending and Revenues													
Effect on the Deficit	-31	-2,028	-4,225	-5,371	-5,794	-6,182	-6,518	-6,753	-6,941	-7,108	-17,449	-50,951	
On-Budget Deficit <sup>a,c</sup>	-31	-1,842	-4,411	-5,371	-5,794	-6,182	-6,518	-6,753	-6,941	-7,108	-17,449	-50,951	
Off-Budget Deficit <sup>b,d</sup>	0	-186	186	0	0	0	0	0	0	0	0	0	

Budget authority includes estimated and specified amounts. Components may not sum to totals because of rounding.

CSRS = Civil Service Retirement System; FEHB = Federal Employees Health Benefits; FERS = Federal Employees' Retirement System;

\* = between zero and \$500,000.

- The on-budget effect arises from reduced contributions by the Postal Service for FERS employees' retirement, resulting in smaller deposits of offsetting receipts into the Civil Service Retirement and Disability Fund.
- The off-budget effect arises from reduced contributions by the Postal Service for FERS employees' retirement. Under current law, CBO expects that the Postal Service will exhaust both its borrowing authority and its reserve funds in 2027. As a result, CBO expects that the savings to the Postal Service Fund under the legislation would be fully offset beginning in that year.
- The on-budget effect arises from reductions in enrollment in the FEHB program of dependents of federal annuitants.
- The off-budget effect comes from reduced Postal Service contributions for postal employees' health benefits. Under current law, CBO expects that the Postal Service will exhaust both its borrowing authority and its reserve funds in 2027. As a result, CBO expects that the savings to the Postal Service Fund under the legislation would be fully offset beginning in that year.

## CHANGES IN EXISTING LAW MADE BY THE BILL

Pursuant to clause 3(e) of Rule XIII of the Rules of the House of Representatives, a comparative print of changes in existing law made by the Committee Print, as reported, has been requested but not received.

## MINORITY VIEWS

[INSERT ATTACHED MINORITY VIEWS]

**Minority Views**  
**Reconciliation Committee Print**  
**Committee On Oversight and Government Reform**

Congressional Republicans have instructed the Committee on Oversight and Government Reform to target our federal workforce with approximately \$50 billion in funding cuts—regardless of their impact on hard-working federal employees and the critical services they provide to the American people. In just 100 days, we have witnessed this administration: lay off more than 200,000 probationary employees—including leading public health experts, veterans, and other critical positions; coerce 75,000 civil servants into resigning; replace 50,000 non-partisan civil servants with political appointees; and illegally terminate non-partisan, independent oversight by federal watchdogs. This partisan bill threatens to further undermine the federal workforce—by reducing the take-home pay, benefits, and workforce protections of 2.4 million federal employees, most of whom are middle-class American workers and a third of whom are military veterans. This is more of the same—an unprecedented assault and political purge of the civil service.

If this legislation becomes law, almost every federal employee hired before 2013 under the federal employee retirement system, or FERS, would see a nearly 4% pay cut under the bill's new, forced retirement contributions.

The FERS annuity supplement, a monthly payment for retirees before they are eligible for social security age at 62, would be eliminated for anyone not actively receiving the supplemental payment at the time this bill is enacted, or who does not meet a specific exemption. Federal workers like letter carriers, Veterans Affairs hospital nurses, and food inspectors who have committed decades to the job and are eligible to retire would not be able to receive this vital payment to make ends meet.

This legislation would also change the annuity formula to base most employees' annual retirement payments on their highest five years of earnings, instead of the highest three—an outright theft of earned benefits that would cost federal retirees thousands of dollars annually.

A particularly egregious provision in this bill would force any newly hired federal employee to accept at-will employment status or face an additional 5% retirement contribution on top of the 4.4% already required. Firefighters, Capitol Police officers, air traffic controllers and other federal workers who choose to remain under the merit-based system would be forced to contribute nearly 10% of their paycheck toward retirement.

This legislation would also require current and former federal employees to pay a \$350 filing fee for most appeals before the Merit Systems Protection Board—which would create a financial barrier for employees seeking justice, particularly for low-income or recently separated workers.

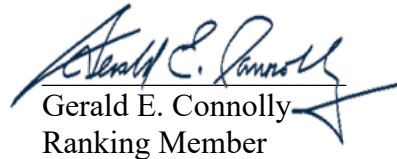
A strong, non-partisan federal workforce is fundamental to a functioning democratic government. These dedicated workers deserve our respect and support. Despite the claims of this administration, federal workers are not leeches on the system but hard-working, dedicated

public servants who are paid about 25% less than their private sector counterparts. The Committee Print advanced by the majority breaks the contract the federal government made with its workers when they were hired by imposing new, onerous, and costly conditions on their annuities.

Like most Americans, federal workers face increased costs for groceries and housing—and economic uncertainty because of President Trump’s reckless tax and tariff agenda. The Trump tariffs are estimated to cost American households \$4,900 per year—the largest tax increase since 1968. Republicans are also advocating for a tax regime that will actually increase the federal deficit by more than \$5 trillion.

Worst of all, Republicans are seeking to offset these costs by gutting \$800 billion from the Medicaid program. My Democratic colleagues and I do not support that. Oversight Democrats stand with struggling families, we oppose corruption and abuse of power, and we are committed to solving our nation’s crises without sacrificing the well-being of our country’s civil servants.

The majority was gravely mistaken to support this legislation and should instead work towards a budget that respects American workers and the vital services they provide.

  
Gerald E. Connolly  
Ranking Member



**Committee on Transportation and Infrastructure**  
**U.S. House of Representatives**  
**Washington, DC 20515**

**Sam Graves**  
**Chairman**

Jack Ruddy, Staff Director

**Rick Larsen**  
**Ranking Member**

Katherine W. Dedrick, Democratic Staff Director

May 13, 2025

The Honorable Jodey C. Arrington  
Chairman  
Committee on the Budget  
United States House of Representatives  
204 Cannon House Office Building  
Washington, DC 20515

Dear Chairman Arrington:

Pursuant to section 2001 of the Concurrent Resolution on the Budget for Fiscal Year 2025, I hereby transmit these recommendations which have been approved by vote of the Committee on Transportation and Infrastructure, and the appropriate accompanying materials, including supplemental, minority, additional, or dissenting views, to the House Committee on the Budget. This submission is in order to comply with reconciliation directives included in H. Con. Res. 14, the Concurrent Resolution on the Budget for Fiscal Year 2025, and is consistent with section 310 of the *Congressional Budget Act of 1974*.

Sincerely,

Sam Graves  
Chairman  
Committee on Transportation  
and Infrastructure

## **Committee Print, As Reported by the Committee on Transportation and In- frastructure**

---

**(Providing for reconciliation pursuant to H. Con. Res. 14, the  
Concurrent Resolution on the Budget for Fiscal Year 2025)**

---

### **1 TITLE X—COMMITTEE ON 2 TRANSPORTATION AND IN- 3 FRASTRUCTURE**

**4 SEC. 100001. COAST GUARD ASSETS NECESSARY TO SECURE  
5 THE MARITIME BORDER AND INTERDICT MI-  
6 GRANTS AND DRUGS.**

7 (a) IN GENERAL.—For the purpose of the acquisi-  
8 tion, sustainment, improvement, and operation of United  
9 States Coast Guard assets, in addition to amounts other-  
10 wise made available, there is appropriated to the Com-  
11 mandant of the Coast Guard for fiscal year 2025, out of  
12 any money in the Treasury not otherwise appropriated,  
13 to remain available until September 30, 2029—

14 (1) \$571,500,000 for fixed wing aircraft and  
15 spare parts, training simulators, support equipment,  
16 and program management for such aircraft;

1           (2) \$1,283,000,000 for rotary wing aircraft and  
2       spare parts, training simulators, support equipment,  
3       and program management for such aircraft;

4           (3) \$140,000,000 for long-range unmanned air-  
5       craft systems and base stations, support equipment,  
6       and program management for such systems;

7           (4) \$4,300,000,000 for Offshore Patrol Cutters  
8       and spare parts and program management for such  
9       Cutters;

10          (5) \$1,000,000,000 for Fast Response Cutters  
11       and spare parts and program management for such  
12       Cutters;

13          (6) \$4,300,000,000 for Polar Security Cutters  
14       and spare parts and program management for such  
15       Cutters;

16          (7) \$4,978,000,000 for Arctic Security Cutters  
17       and domestic icebreakers and spare parts and pro-  
18       gram management for such Cutters and icebreakers;

19          (8) \$3,154,500,000 for design, planning, engi-  
20       neering, construction of, and program management  
21       for shoreside infrastructure, of which—

22               (A) \$400,000,000 is provided for hangers  
23       and maintenance and crew facilities for the  
24       fixed wing aircraft for which funds are appro-  
25       priated under paragraph (1) and rotary wing

1           aircraft for which funds are appropriated under  
2           paragraph (2);

3           (B) \$2,329,500,000 is provided for  
4           homeports for the Cutters for which funds are  
5           appropriated under paragraphs (4), (5), (6),  
6           and (7), National Security Cutters, and other  
7           Fast Response Cutters; and

8           (C) \$425,000,000 is provided for design,  
9           planning, engineering, construction of, and pro-  
10          gram management for enlisted boot camp bar-  
11          racks, multi-use training centers, and other re-  
12          lated facilities;

13          (9) \$1,300,000,000 for aviation, cutter, shore-  
14          side facility depot maintenance, and C5I service  
15          maintenance, of which \$500,000,000 is provided to  
16          acquire, procure, or construct a floating dry dock  
17          under subsection (b) and conduct channel dredging  
18          necessary to allow Cutters for which funds are ap-  
19          propriated under paragraph (4) and National Secu-  
20          rity Cutters to be maintained and repaired in such  
21          dry dock; and

22          (10) \$180,000,000 for equipment and services  
23          for maritime domain awareness, of which  
24          \$75,000,000 is provided to contract the services of,  
25          acquire, or procure autonomous maritime systems.

1 (b) REQUIREMENTS.—

2 (1) IN GENERAL.—Except as provided in para-  
3 graph (2), the Commandant may not acquire, pro-  
4 cure, or construct a floating dry dock for the Coast  
5 Guard Yard with amounts appropriated under sub-  
6 section (a).

7 (2) PERMISSIBLE ACQUISITION, PROCUREMENT,  
8 OR CONSTRUCTION METHODS.—Notwithstanding  
9 paragraph (1) of this subsection and section 1105(a)  
10 of title 14, United States Code, the Commandant  
11 may, through September 30, 2030—

12 (A) provide for an entity other than the  
13 Coast Guard to contract for the acquisition,  
14 procurement, or construction of a floating dry  
15 dock by contract, purchase, or other agreement;

16 (B) construct a floating dry dock at the  
17 Coast Guard Yard; or

18 (C) acquire or procure a commercially  
19 available floating dry dock.

20 (3) FLOATING DRY DOCK DEFINED.—In this  
21 section, the term “floating dry dock” means equip-  
22 ment that is—

23 (A) documented under chapter 121 of title  
24 46, United States Code; and

1 (B) capable of meeting the lifting and  
2 maintenance requirements of an Offshore Pa-  
3 trol Cutter or a National Security Cutter.

4 (c) LIMITATION.—Not more than 15 percent of the  
5 amounts provided in paragraph (9) of subsection (a) shall  
6 be available for design, planning, and engineering of the  
7 facilities described in such paragraph.

8 (d) APPLICATION.—In carrying out acquisitions or  
9 procurements for which funds are appropriated under sub-  
10 section (a), sections 1131, 1132, and 1133 of title 14,  
11 United States Code, shall not apply.

12 (e) ENTITY OTHER THAN THE COAST GUARD.—Not-  
13 withstanding section 1105(a) of title 14, United States  
14 Code, in carrying out acquisition, procurement, or con-  
15 struction of Arctic Security Cutters or domestic ice-  
16 breakers for which funds are appropriated under sub-  
17 section (a)(7), the Commandant may provide for an entity  
18 other than the Coast Guard to contract for such acqui-  
19 sition, procurement, or construction.

20 (f) COMPLIANCE WITH APPLICABLE REPORTING RE-  
21 QUIREMENTS.—None of the amounts provided in—

22 (1) this section may be obligated or expended  
23 during any fiscal year in which the Commandant is  
24 not compliant with sections 5102 and 5103 (exclud-

1 ing section 5103(e)) of title 14, United States Code;  
2 and

3 (2) paragraphs (1) and (2) of subsection (a)  
4 may be obligated or expended until the Commandant  
5 provides the report required under section 11217 of  
6 the James M. Inhofe National Defense Authoriza-  
7 tion Act for Fiscal Year 2023 (Public Law 117-263)  
8 to the Committee on Transportation and Infrastruc-  
9 ture of the House of Representatives and the Com-  
10 mittee on Commerce, Science, and Transportation of  
11 the Senate.

12 (g) NOTIFICATION REQUIREMENT.—The Com-  
13 mandant shall notify the Committee on Transportation  
14 and Infrastructure of the House of Representatives and  
15 the Committee on Commerce, Science, and Transportation  
16 of the Senate not less than 1 week prior to taking any  
17 procurement actions impacting estimated costs or  
18 timelines for acquisitions or procurements funded with  
19 amounts appropriated under this section.

20 (h) EXPENDITURE PLAN.—Not later than 90 days  
21 after the date of enactment of this Act, the Commandant  
22 shall submit to the Committee on Transportation and In-  
23 frastructure of the House of Representatives and the Com-  
24 mittee on Commerce, Science, and Transportation of the  
25 Senate a detailed expenditure plan, including projected

1 project timelines for each acquisition and procurement  
2 funded under this section and a list of project locations  
3 to be funded under paragraphs (8) and (9) of subsection  
4 (a).

5 (i) EXCEPTION.—If the President authorizes an ex-  
6 ception under section 1151(b) of title 14, United States  
7 Code, for any Coast Guard vessel, or the hull or super-  
8 structure of such vessel for which funds are appropriated  
9 under paragraphs (4) through (7) of subsection (a), no  
10 such funds shall be obligated until the President submits  
11 to the Committee on Transportation and Infrastructure  
12 of the House of Representatives and the Committee on  
13 Commerce, Science, and Transportation of the Senate a  
14 written explanation of the circumstances requiring such  
15 an exception in the national security interest, including—

16 (1) a confirmation that there are insufficient  
17 qualified United States shipyards to meet the na-  
18 tional security interest without such exception; and

19 (2) actions taken by the President to enable  
20 qualified United States shipyards to meet national  
21 security requirements prior to the issuance of such  
22 an exception.

1 **SEC. 100002. CHANGES TO MANDATORY BENEFITS PRO-**  
2 **GRAMS TO ALLOW SELECTED RESERVE OR-**  
3 **DERs FOR PREPLANNED MISSIONS TO SE-**  
4 **CURE MARITIME BORDERS AND INTERDICT**  
5 **PERSONS AND DRUGS.**

6 (a) IN GENERAL.—Subchapter I of chapter 37 of title  
7 14, United States Code, is amended by adding at the end  
8 the following:

9 **“§ 3715. Selected reserve: order to active duty for**  
10 **preplanned missions in support of the ac-**  
11 **tive component**

12 “(a) AUTHORITY.—When the Commandant deter-  
13 mines that it is necessary to augment the active forces  
14 for a preplanned mission in support of Coast Guard re-  
15 quirements, the Commandant may, subject to subsection  
16 (b), order any member of the Selected Reserve, without  
17 the consent of the member, to active duty for not more  
18 than 365 consecutive days.

19 “(b) LIMITATIONS.—Members of the Selected Re-  
20 serve may be ordered to active duty under this section only  
21 if—

22 “(1) the manpower and associated costs of such  
23 active duty are specifically included and identified in  
24 the materials submitted to Congress by the Sec-  
25 retary of the department in which the Coast Guard  
26 is operating, in support of the budget for the fiscal

1 year or years in which such members are anticipated  
2 to be ordered to active duty; and

3 “(2) the budget information on such costs in-  
4 cludes a description of the mission for which such  
5 members are anticipated to be ordered to active duty  
6 and the anticipated length of time of the order of  
7 such members to active duty on an involuntary  
8 basis.

9 “(c) EXCLUSION FROM STRENGTH LIMITATIONS.—  
10 Members of the Selected Reserve ordered to active duty  
11 under this section shall not be counted in computing au-  
12 thorized strength in members on active duty or the total  
13 number of members in grade under this title or any other  
14 law.

15 “(d) TERMINATION OF DUTY.—Whenever any mem-  
16 ber of the Selected Reserve is ordered to active duty under  
17 subsection (a), such service may be terminated—

18 “(1) by order of the Commandant; or

19 “(2) by law.

20 “(e) CONSIDERATIONS FOR INVOLUNTARY ORDER TO  
21 ACTIVE DUTY.—In determining which members of the Se-  
22 lected Reserve will be ordered to duty without their con-  
23 sent under subsection (a), appropriate consideration shall  
24 be given to—

1 “(1) the length and nature of previous service,  
2 to assure such sharing of exposure to hazards as na-  
3 tional security and military requirements will reason-  
4 ably allow;

5 “(2) the frequency of assignments during serv-  
6 ice career;

7 “(3) family responsibilities; and

8 “(4) employment necessary to maintain the na-  
9 tional health, safety, or interest.

10 “(f) POLICIES AND PROCEDURES.—The Com-  
11 mandant may prescribe policies and procedures to carry  
12 out this section, including on determinations with respect  
13 to orders to active duty under subsection (e).”.

14 (b) CLERICAL AMENDMENT.—The analysis for chap-  
15 ter 37 of title 14, United States Code, is amended by in-  
16 serting after the item relating to section 3714 the fol-  
17 lowing:

“3715. Selected reserve: order to active duty for preplanned missions in support  
of the active component”.

18 (c) DEFINITIONS.—Section 3301(1)(B) of title 38,  
19 United States Code is amended by striking “section 712  
20 of title 14.” and inserting “section 3713 or 3715 of title  
21 14.”.

22 (d) REEMPLOYMENT RIGHTS OF PERSONS WHO  
23 SERVE IN THE UNIFORMED SERVICES.—Section  
24 4312(c)(4)(A) of title 38, United States Code is amended

1 by striking “712 of title 14;” and inserting “section 3713  
2 or 3715 of title 14;”.

3 (e) MEDICAL AND DENTAL CARE FOR MEMBERS AND  
4 CERTAIN FORMER MEMBERS.—Section 1074(d)(2) of  
5 title 10, United States Code is amended by inserting “,  
6 or section 3715 of title 14,” after “section 101(a)(13)(B)  
7 of this title”.

8 (f) HEALTH BENEFITS.—Section 1145(a)(2)(B) of  
9 title 10, United States Code is amended by inserting “,  
10 or section 3715 of title 14,” after “section 101(a)(13)(B)  
11 of this title”.

12 (g) AGE AND SERVICE REQUIREMENTS.—Section  
13 12731(f)(2)(B)(i) of title 10, United States Code is  
14 amended by inserting “, or section 3715 of title 14,” after  
15 “section 101(a)(13)(B) of this title”.

16 **SEC. 100003. VESSEL TONNAGE DUTIES.**

17 Section 60301 of title 46, United States Code, is  
18 amended—

19 (1) in subsection (a) by striking “, for fiscal  
20 years 2006 through 2010, and 2 cents per ton, not  
21 to exceed a total of 10 cents per ton per year, for  
22 each fiscal year thereafter,”; and

23 (2) in subsection (b) by striking “, for fiscal  
24 years 2006 through 2010, and 6 cents per ton, not

1 to exceed a total of 30 cents per ton per year, for  
2 each fiscal year thereafter,”.

3 **SEC. 100004. REGISTRATION FEE ON MOTOR VEHICLES.**

4 (a) IN GENERAL.—Chapter 1 of title 23, United  
5 States Code, is amended by adding at the end the fol-  
6 lowing:

7 **“§ 180. Registration fee on motor vehicles.**

8 “(a) IN GENERAL.—The Administrator of the Fed-  
9 eral Highway Administration shall impose for each year  
10 the following registration fee amounts on the owner of a  
11 vehicle registered for operation by a State motor vehicle  
12 department:

13 “(1) \$250 for a covered electric vehicle.

14 “(2) \$100 for a covered hybrid vehicle.

15 “(b) WITHHOLDING OF FUNDS FOR NONCOMPLI-  
16 ANCE.—The Administrator shall withhold, from amounts  
17 required to be apportioned to any State under section  
18 104(b), an amount equal to 125 percent to the amount  
19 required to be remitted under subsection (c)(2). The Ad-  
20 ministrator shall withhold the amount on the first day of  
21 each fiscal year beginning after September 30, 2026, in  
22 which the State does not meet the requirements of sub-  
23 section (c).

24 “(c) COLLECTION AND REMITTANCE OF FEE.—

1           “(1) COLLECTION OF FEE.—A State motor ve-  
2       hicle department shall—

3           “(A) incorporate the collection of the fees  
4       established under subsection (a) into the vehicle  
5       registration and renewal processes administered  
6       by such department, so long as such fees are  
7       imposed for each year in which the fees are re-  
8       quired; or

9           “(B) obtain approval from the Adminis-  
10      trator to establish an alternate means of com-  
11      pliance for the collection of such fees that is ac-  
12      ceptable to the Administrator.

13          “(2) REMITTANCE OF FEE.—Not later than 30  
14      days after the last day of each month, a State motor  
15      vehicle department shall remit to the Administrator  
16      the balance of the total fee amounts collected under  
17      this section in the preceding month less the portion  
18      reserved for administrative expenses under sub-  
19      section (e).

20          “(d) FEE ASSESSMENT.—The amounts specified in  
21      subsection (a) shall be increased on an annual basis to  
22      account for the rate of inflation each fiscal year in accord-  
23      ance with the Consumer Price Index for All Urban Con-  
24      sumers of the Bureau of Labor Statistics.

1       “(e) ADMINISTRATIVE EXPENSES.—In any fiscal  
2 year in which a State is in compliance with this section,  
3 such State may retain an amount not to exceed 1 percent  
4 of the total fees collected under this section for adminis-  
5 trative expenses.

6       “(f) APPLICABILITY OF FEES.—The fees imposed  
7 under paragraphs (1) and (2) of subsection (a) shall ter-  
8 minate on October 1, 2035.

9       “(g) DEFINITIONS.—In this section:

10           “(1) COVERED ELECTRIC VEHICLE.—The term  
11 ‘covered electric vehicle’ means a covered motor vehi-  
12 cle with an electric motor as the sole means of pro-  
13 pulsion of such vehicle.

14           “(2) COVERED MOTOR VEHICLE.—The term  
15 ‘covered motor vehicle’ has the meaning given the  
16 term ‘motor vehicle’ under section 154(a) but ex-  
17 cludes a motor vehicle that is a covered farm vehicle  
18 or commercial motor vehicle (as such terms are de-  
19 fined in section 390.5 of title 49, Code of Federal  
20 Regulations).

21           “(3) COVERED HYBRID VEHICLE.—The term  
22 ‘covered hybrid vehicle’ means a covered motor vehi-  
23 cle propelled by a combination of an electric motor  
24 and an internal combustion engine or other power  
25 source and components thereof.”.

1 (b) IMPLEMENTATION OF CERTAIN PROCESSES.—

2 (1) IMPLEMENTATION.—The Administrator of  
3 the Federal Highway Administration shall provide  
4 grants to State motor vehicle departments to imple-  
5 ment a process to carry out section 180 of title 23,  
6 United States Code.

7 (2) FUNDING.—Out of any money in the Treas-  
8 ury not otherwise appropriated, \$104,000,000 is to  
9 remain available until September 30, 2029, begin-  
10 ning in the first fiscal year following the date of en-  
11 actment of this Act, for grants under paragraph (1).

12 (3) ELIGIBLE AMOUNTS.—Each State motor ve-  
13 hicle department may receive not more than  
14 \$2,000,000 under this subsection.

15 (c) REGULATIONS.—The Administrator shall issue  
16 such regulations and guidance as are necessary to—

17 (1) carry out section 180 of title 23, United  
18 States Code (as added by this Act); and

19 (2) establish a process for the timely and accu-  
20 rate remittance of fees collected under such section  
21 through an electronic method.

22 (d) REPORT.—Not later than 2 years after the date  
23 of enactment of this Act, the Administrator shall submit  
24 to the Committee on Transportation and Infrastructure  
25 of the House of Representatives and the Committee on

1 Environment and Public Works of the Senate a report on  
2 the status of the implementation of section 180 of title  
3 23, United States Code (as added by this Act).

4 (e) CLERICAL AMENDMENT.—The analysis for chap-  
5 ter 1 of title 23, United States Code, is amended by add-  
6 ing at the end the following:

“180. Registration fee on motor vehicles.”.

7 **SEC. 100005. DEPOSIT OF REGISTRATION FEE ON MOTOR**  
8 **VEHICLES.**

9 Any amounts accrued pursuant to section 180 of title  
10 23, United States Code (as added by this Act), shall be  
11 deposited into the Highway Trust Fund.

12 **SEC. 100006. MOTOR CARRIER DATA.**

13 (a) PUBLIC CONFIRMATION OF AUTHORIZED MOTOR  
14 CARRIERS.—There is appropriated \$5,000,000 to the Ad-  
15 ministrator of the Federal Motor Carrier Safety Adminis-  
16 tration to establish a public website to present data on  
17 motor carriers, as such term is defined in section 13102  
18 of title 49, United States Code, in a manner that indicates  
19 whether each motor carrier meets or does not meet all Ad-  
20 ministration operating requirements, including by dis-  
21 playing 1 of the following statements for each motor car-  
22 rier:

23 (1) “This motor carrier meets Federal Motor  
24 Carrier Safety Administration operating require-

1       ments and is authorized to operate on the nation's  
2       roadways.".

3           (2) "This motor carrier does not meet Federal  
4       Motor Carrier Safety Administration operating re-  
5       quirements and is not authorized to operate on the  
6       nation's roadways.".

7       (b) USAGE FEE.—The Administrator shall assess an  
8       annual fee of \$100 on each person seeking access to the  
9       website established under subsection (a). In each fiscal  
10      year through fiscal year 2033, monies collected under this  
11      subsection shall be—

12           (1) credited to the account in the Treasury  
13      from which the Administrator incurs expenses for  
14      establishing, maintaining, and updating the website  
15      required to be established under subsection (a); and

16           (2) available for establishing, maintaining, and  
17      updating such website without further appropriation.

18      (c) DETERMINATION.—A broker, freight forwarder,  
19      or household goods freight forwarder, as such terms are  
20      defined in section 13102 of title 49, United States Code,  
21      that uses the website established under subsection (a) to  
22      ensure that a motor carrier engaged by such broker,  
23      freight forwarder, or household goods freight forwarder  
24      meets Federal Motor Carrier Safety Administration oper-  
25      ating requirements shall be considered to have taken rea-

1 sonable and prudent determinations in engaging such  
2 motor carrier.

3 **SEC. 100007. IRA RESCISSIONS.**

4 (a) REPEAL OF FUNDING FOR ALTERNATIVE FUEL  
5 AND LOW-EMISSION AVIATION TECHNOLOGY PROGRAM.—

6 The unobligated balances of amounts made available to  
7 carry out section 40007 of Public Law 117–169 (49  
8 U.S.C. 44504 note) (as in effect on the day before the  
9 date of enactment of this Act) are permanently rescinded.

10 (b) REPEAL OF FUNDING FOR NEIGHBORHOOD AC-  
11 CESS AND EQUITY GRANT PROGRAM.—The unobligated  
12 balances of amounts made available to carry out section  
13 177 of title 23, United States Code, (as in effect on the  
14 day before the date of enactment of this Act) are perma-  
15 nently rescinded.

16 (c) REPEAL OF FUNDING FOR FEDERAL BUILDING  
17 ASSISTANCE.—The unobligated balances of amounts made  
18 available to carry out section 60502 of Public Law 117–  
19 169 (136 Stat. 2083) (as in effect on the day before the  
20 date of enactment of this Act) are permanently rescinded.

21 (d) REPEAL OF FUNDING FOR USE OF LOW-CARBON  
22 MATERIALS FOR FEDERAL BUILDING ASSISTANCE.— The  
23 unobligated balances of amounts made available to carry  
24 out section 60503 of Public Law 117–169 (136 Stat.

1 2083) (as in effect on the day before the date of enactment  
2 of this Act) are permanently rescinded.

3 (e) REPEAL OF FUNDING FOR GENERAL SERVICES  
4 ADMINISTRATION EMERGING TECHNOLOGIES.—The un-  
5 obligated balances of amounts made available to carry out  
6 section 60504 of Public Law 117–169 (136 Stat. 2083)  
7 (as in effect on the day before the date of enactment of  
8 this Act) are permanently rescinded.

9 (f) REPEAL OF ENVIRONMENTAL REVIEW IMPLE-  
10 MENTATION FUNDS.—The unobligated balances of  
11 amounts made available to carry out section 178 of title  
12 23, United States Code, (as in effect on the day before  
13 the date of enactment of this Act) are permanently re-  
14 scinded.

15 (g) REPEAL OF FUNDING FOR LOW-CARBON TRANS-  
16 PORTATION MATERIALS GRANTS.— The unobligated bal-  
17 ances of amounts made available to carry out section 179  
18 of title 23, United States Code, (as in effect on the day  
19 before the date of enactment of this Act) are permanently  
20 rescinded.

21 **SEC. 100008. AIR TRAFFIC CONTROL STAFFING AND MOD-**  
22 **ERNIZATION.**

23 (a) IN GENERAL.—For the purpose of the acquisi-  
24 tion, construction, sustainment, improvement, and oper-  
25 ation of facilities and equipment necessary to improve or

1 maintain aviation safety, and for personnel expenses re-  
2 lated to such facilities and equipment, in addition to  
3 amounts otherwise made available, there is appropriated  
4 to the Administrator of the Federal Aviation Administra-  
5 tion for fiscal year 2025, out of any money in the Treasury  
6 not otherwise appropriated, to remain available until Sep-  
7 tember 30, 2029—

8       (1) \$2,160,000,000 for air traffic control tower  
9       and terminal radar approach control facility replace-  
10       ment, of which not less than \$240,000,000 shall be  
11       available for Contract Tower Program air traffic  
12       control tower replacement and airport sponsor-  
13       owned air traffic control tower replacement;

14       (2) \$3,000,000,000 for radar systems replace-  
15       ment;

16       (3) \$4,750,000,000 for telecommunications in-  
17       frastructure and systems replacement;

18       (4) \$500,000,000 for runway safety projects,  
19       airport surface surveillance projects, and to carry  
20       out section 347 of the FAA Reauthorization Act of  
21       2024;

22       (5) \$550,000,000 for unstaffed infrastructure  
23       sustainment and replacement;

24       (6) \$300,000,000 to carry out section 619 of  
25       the FAA Reauthorization Act of 2024;

1 (7) \$260,000,000 to carry out section 44745 of  
2 title 49, United States Code; and

3 (8) \$1,000,000,000 for air traffic controller re-  
4 cruitment, retention, training, and advanced training  
5 technologies.

6 (b) QUARTERLY REPORTING.—Not later than 180  
7 days after the date of enactment of this Act, and every  
8 90 days thereafter, the Administrator shall submit to Con-  
9 gress a report that describes any expenditures under this  
10 section.

11 **SEC. 100009. JOHN F. KENNEDY CENTER FOR THE PER-**  
12 **FORMING ARTS APPROPRIATIONS.**

13 In addition to amounts otherwise made available,  
14 there is appropriated for fiscal year 2025, out of any  
15 money in the Treasury not otherwise appropriated—

16 (1) \$241,750,000 for necessary expenses for  
17 capital repair and restoration of the building and  
18 site of the John F. Kennedy Center for the Per-  
19 forming Arts, to remain available until September  
20 30, 2029;

21 (2) \$7,707,000 for necessary expenses for the  
22 operation, maintenance, and security of the John F.  
23 Kennedy Center for the Performing Arts, to remain  
24 available until September 30, 2027; and

1           (3) \$7,200,000 for administrative expenses of  
2       the John F. Kennedy Center for the Performing  
3       Arts to carry out the purposes of this section, to re-  
4       main available until September 30, 2029.

TRANSMITTAL OF THE COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE  
RECOMMENDATIONS TO THE COMMITTEE ON THE BUDGET PURSUANT TO H. CON. RES.  
14, CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 2025.

The Committee on Transportation and Infrastructure was instructed to submit changes in laws within its jurisdiction to reduce the deficit by at least \$10 billion for the period of fiscal years 2025 through 2034 in a Committee Print providing for reconciliation pursuant to H. Con. Res. 14, the Concurrent Budget for Fiscal Year 2025.

BACKGROUND

The T&I Committee Print, as amended, provides recommendations to the Committee on Budget that reduce the deficit by at least \$10 billion over the next decade, while making necessary investments in border security, national security, and aviation safety. Further, the T&I Committee Print, as amended, provides a historic investment of \$21.2 billion to recapitalize assets of the United States Coast Guard (Coast Guard or Service), including the acquisition of cutters, aircraft, and icebreakers and the construction of facilities necessary to support the President's maritime border security initiatives and national security priorities. Additionally, the T&I Committee Print, as amended, responds to the recent aviation accidents and the President's call to action by investing \$12.5 billion as a down payment on efforts to overhaul and modernize failing air traffic control systems and to ensure robust air traffic controller staffing and training.

The T&I Committee Print, as amended, assesses a \$250 annual registration fee on electric vehicles (EVs) and a \$100 annual fee on hybrids. These fees will be deposited into the Highway Trust Fund (HTF), continuing the user-pays principle of the trust fund. Ensuring EVs pay into the HTF will help address solvency and reduce the need for future bailouts of the trust fund by all taxpayers. Finally, the T&I Committee Print, as amended, also rescinds wasteful spending for *Inflation Reduction Act* programs, increases tonnage duties from current 1909 levels to 2006 levels, establishes a website to display motor carrier compliance with Federal operating requirements, and provides \$257 million to the John F. Kennedy Center for the Performing Arts.

*Coast Guard Assets Necessary to Secure the Maritime Border and Interdict Migrants and Drugs.*

*United States Coast Guard*

The United States Coast Guard (Coast Guard or Service) was established on January 28, 1915, through the consolidation of the Revenue Cutter Service (established in 1790) and the Lifesaving Service (established in 1848).<sup>1</sup> The Coast Guard later assumed the duties of three other agencies: the Lighthouse Service (established in 1789), the Steamboat Inspection Service (established in 1838), and the Bureau of Navigation (established in 1884).<sup>2</sup>

The Coast Guard supports critical maritime border security and national defense missions. Among the Service's primary duties under section 102 of title 14, United States Code, the Coast Guard has responsibility to enforce or assist in the enforcement of all applicable Federal laws on, under, and

---

<sup>1</sup> UNITED STATES COAST GUARD, *History Timeline*, available at <https://www.history.uscg.mil/home/history-program/>.

<sup>2</sup> *Id.*

over the high seas and waters subject to the jurisdiction of the United States, including engaging in maritime air surveillance and interdiction; to carry out domestic and international icebreaking activities; and, as one of the six armed forces of the United States, to maintain defense readiness and operate as a specialized service in the Navy upon the declaration of war or when the President directs.<sup>3</sup>

In Fiscal Year (FY) 2024, the Coast Guard interdicted 3,687 out of the 14,211 known maritime illegal immigrants (25.8 percent). The Coast Guard was responsible for 72 percent of maritime interdictions completed by Federal Government agencies in FY 2024. During the same fiscal year, the Coast Guard removed 106,290.1 kilograms of cocaine and 41,799.1 pounds of marijuana, worth an estimated \$3.24 billion.<sup>4</sup>

The T&I Committee Print, as amended, appropriates \$21.2 billion for the acquisition of afloat and air assets and to rebuild the Coast Guard's crumbling shoreside infrastructure and facilities in support of the Coast Guard's maritime border security and national defense missions.

### *Investments in the Coast Guard*

The Coast Guard endured chronic undercapitalization for decades — jeopardizing the Service's ability to carry out its maritime border security and national defense missions. Recognizing that many of its assets were nearing the end of their service lives or were technologically insufficient, in 2007, the Coast Guard approved a program of record to modernize its surface, air, information technology, and shoreside infrastructure, which has subsequently been updated.<sup>5</sup> Sadly, many of these assets were utilized well beyond their planned service life since funds to carry out the recapitalization were not forthcoming. The Coast Guard is more than 17 years into this recapitalization program and while significant progress has been made, heavy icebreakers and medium endurance cutters are aging out before they can be replaced. In addition, one of the Coast Guard's two rotary wing aircraft is aging out, and one of its medium-range fixed-wing aircraft is being retired.<sup>6</sup>

While the Coast Guard has successfully undertaken some of the steps outlined in its original recapitalization vision, such as the procurement and deployment of the Fast Response Cutter (FRC), programs such as the Offshore Patrol Cutters (OPC), Polar Security Cutters (PSC), rotary wing aircraft and shoreside infrastructure remain dangerously behind schedule due to inadequate funding requests, and equally inadequate appropriations. These shortcomings have created serious capability gaps in the Service's ability to field the assets needed to fulfill its mission demands.<sup>7</sup>

To address these capability gaps, the T&I Committee Print, as amended, makes significant investments in the Service's surface assets. To support the Coast Guard's counter drug and migrant missions, the measure appropriates \$4.3 billion for OPCs and \$1 billion for FRCs. This funding is intended to procure additional FRCs which have proven to be a reliable workhorse for the Coast Guard.

---

<sup>3</sup> 14 U.S.C. § 102.

<sup>4</sup> Email from Coast Guard House Liaisons to Committee Staff (April 21, 2025) (on file with Comm.).

<sup>5</sup> U.S. GOV'T ACCOUNTABILITY OFF., GAO-17-654T, COAST GUARD RECAPITALIZATION: MATCHING NEEDS AND CONTINUED RESOURCES TO STRAIN ACQUISITION EFFORTS (2017), available at <https://www.gao.gov/assets/690/685201.pdf>.

<sup>6</sup> *Budget Hearing – Fiscal Year 2025 Request for United States Coast Guard: Hearing Before the Subcomm. on Homeland Security of the H. Comm. on Appropriations*, 118th Cong. (May 1, 2024) (statement of Admiral Fagan, United States Coast Guard).

<sup>7</sup> GAO, GAO-17-654T, COAST GUARD RECAPITALIZATION: MATCHING NEEDS AND CONTINUED RESOURCES TO STRAIN ACQUISITION EFFORTS (2017), available at <https://www.gao.gov/assets/690/685201.pdf>.

The funding will also allow for the procurement of nine OPCs to complete the first two phases of the OPC program of record.

With substantial national interests in the Arctic and along the Northern border, there is also a need to recapitalize and expand the Coast Guard's icebreaking fleet. The Arctic alone includes one million square miles of territorial waters and Exclusive Economic Zone, a \$3 billion arctic seafood industry, 90 billion barrels of undiscovered oil reserves, 30 percent of the world's undiscovered natural gas, \$1 trillion in rare earth minerals, and increased commercial and tourism activity.<sup>8</sup> Additionally, the Coast Guard is responsible for icebreaking missions in the Great Lakes and other domestic locations. Despite the importance of the Coast Guard's icebreaking missions, the current operational ocean-going icebreaking fleet is limited to three vessels and icebreakers along the Great Lakes and the Northeast are approaching or beyond their service life.<sup>9</sup>

To support the Service's national security measures, project sovereignty in the Arctic, and ensure the flow of maritime commerce in territorial waters, the measure provides \$4.3 billion for the Polar Security Cutter Program as well as nearly \$5 billion for the Arctic Security Cutter Program and domestic icebreakers. The funding for domestic icebreakers is intended to support procurement, project management, and spare parts for light and medium domestic icebreakers, as well as one heavy domestic icebreaker at least as capable as the Coast Guard Cutter Mackinaw (WLBB-30), utilizing existing designs to the greatest extent possible, and missionization of the USCGC STORIS, WAGB-21.

The T&I Committee Print, as amended, also makes significant investments in the Service's air assets. The measure provides \$571.5 million for fixed wing assets, \$1.283 billion for rotary wing assets, and \$140 million for long-range unmanned aircraft systems. The fixed wing funding is intended to support the acquisition of three new, fully missionized HC-130J aircraft to complete the Service's program of record of 22 aircraft. Funding for rotary wing assets is intended to support fleet growth of the MH-60T program. Given the age of the MH-65 aircraft, the Committee recognizes the challenges of their continued operations over the long-term and even the medium term. However, the Committee continues to have significant concerns with the prospect of the Coast Guard moving to an MH-60 only fleet, as the aircraft is not well suited to cover several Coast Guard missions. The Committee strongly urges the Service to continue to examine solutions to maintain a fleet of smaller rotary wing aircraft that are well suited to undertake the MH-65s missions. Moreover, the Committee urges the Coast Guard to maintain a fleet of not less than 140 rotary wing assets to maintain sufficient capabilities and coverage.

The Coast Guard requires enhancements to its shoreside infrastructure to facilitate new assets and more complex mission sets. Currently, limitations in existing physical infrastructure have hindered newer platforms from utilizing the full scope of their capabilities. Moreover, due to years of underinvestment, the Coast Guards' shoreside infrastructure is in an advanced state of disrepair. The Government Accountability Office (GAO) estimates that it will cost at least \$7 billion to address the Service's backlog of shoreside projects, with half of the Services' facilities beyond their intended service life.<sup>10</sup> The number is likely higher, as GAO's estimate does not include 234 projects for which the Coast Guard has not developed estimates. The Coast Guard notes that based on the Service's \$24

---

<sup>8</sup> *Id.*

<sup>9</sup> *Id.*

<sup>10</sup> GAO, GAO-25-107581, COAST GUARD SHORE INFRASTRUCTURE: MORE THAN \$7 BILLION REPORTEDLY NEEDED TO ADDRESS DETERIORATING ASSETS (Feb. 25, 2025).

billion property portfolio, and accounting for the poor conditions of current property, the Service requires between \$500 million to \$1 billion annually to meet its shoreside investment needs.<sup>11</sup>

To address these capability gaps, the T&I Committee Print, as amended, appropriates \$3.15 billion for the design and construction of necessary shoreside facilities, including hangers and home ports to support air and surface assets for which appropriations are provided in this bill. This includes \$400 million to support aircraft hangers, maintenance and crew facilities, \$2.329 billion for homeports for cutters, including homeporting for the USCGC STORIS, WAGB-21, and \$425 million for the recapitalization of barracks and a multi-use training center at the Coast Guard's enlisted bootcamp.

The T&I Committee Print, as amended, also includes \$1.3 billion to improve the Coast Guard's depot maintenance facilities, including \$500 million to be used for construction of a ship handling facility and necessary dredging at the Coast Guard Yard, to provide the facility with the capability to provide repairs and maintenance for the Service's Offshore Patrol Cutters and National Security Cutters. For over a century, Coast Guard vessels have been built, repaired, and renovated in the Yard, which provides a unique capability to support the Coast Guard and the national fleet.

The T&I Committee Print, as amended, includes \$180 million to support the Coast Guard's maritime domain awareness activities, of which \$75 million is directed to be spent on autonomous maritime systems, and \$15 million is intended to improve merchant marine credentialing software. The Committee supports the Coast Guard's continued investments in autonomous maritime domain awareness assets that strengthen the ability of the Service to confront drug and human smugglers, and other threats to the homeland.

#### *Procurement Requirements and Continued Oversight of the Coast Guard*

The Committee is disappointed by the Coast Guard's inability to produce statutorily required acquisition planning documents. Section 5102 of Title 14, United States Code, requires the Coast Guard to submit to Congress an annual five-year Capital Investment Plan not later than 60 days after the President submits his budget to Congress.<sup>12</sup> The Committee has received neither the Fiscal Year 2024 Capital Investment Plan nor the Fiscal Year 2025 Capital Investment Plan. Additionally, section 5103 of Title 14 United States Code, requires the Coast Guard to submit a biennial report to the Committee on the status of the Coast Guard's major acquisition programs.<sup>13</sup> By the Coast Guard's own admission, the major acquisition program report was last made available in Fiscal Year 2015 and has not been produced since then because of "the complexity and highly speculative nature of projecting long-term resource implications ... ."<sup>14</sup> The Committee is willing to make the largest investment in the Coast Guard's history based on demonstrated need. The Service's latest history with major acquisition processes raises concern, and demands greater oversight from Congress, not less. Accordingly, the T&I Committee Print, as amended, includes language that prohibits the Coast Guard from spending the funding contained in this bill until certain statutorily required acquisition reports are delivered to Congress. Similarly, the measure restricts funding for fixed wing and rotary wing

---

<sup>11</sup> Questions for the Record from the Hon. Daniel Webster, Chairman, Subcomm. on Coast Guard and Maritime Transp. of the Comm. on Transp. and Infrastructure to Vice Admiral Paul Thomas, Deputy Commandant for Mission Support, United States Coast Guard (June 12, 2024).

<sup>12</sup> 14 U.S.C. § 5102.

<sup>13</sup> 14 U.S.C. § 5103.

<sup>14</sup> Email from United States Coast Guard, to H. Comm. on Transp. and Infrastructure staff (Sept. 18, 2024, 12:40 p.m. EST) (on file with Comm.).

assets until the Service provides a report detailing the sufficiency of the Coast Guards aviation assets to meet mission demands..<sup>15</sup>

The Committee recognizes the need to procure new surface and air assets as quickly and efficiently as possible. Accordingly, the Committee waives the requirements of sections 1131, 1132, and 1133 of Title 14, United States Code. Additionally, the Committee continues to strongly support the domestic maritime industrial base — both in terms of the economic benefits it brings to our country and the national security readiness it provides in times of war or national emergency. The Committee maintains the requirement of section 1151 of Title 14, United States Code, and mandates additional notification requirements should the President determine an exemption from the requirement of that section is necessary. The Committee also provides authority to use vessel construction managers for procurement of domestic icebreakers, Arctic Security Cutters, and a floating drydock for the Coast Guard Yard. A similar procurement technique has proven successful in other government agencies and provides the Service with an additional capability to expeditiously procure these assets. The Committee does not modify any additional procurement requirements, and expects the Coast Guard to comply in good faith with the requirements set by statute. Additionally, the measure directs the Coast Guard to provide the Committee with a detailed expenditure plan and notify the Committee no less than one week prior to taking any procurement actions impacting estimated costs or timelines for acquisitions or procurements funded in this bill.

*Changes to Mandatory Benefits Programs to Allow Selected Reserve Orders for Preplanned Missions to Secure Maritime Borders and Interdict Persons and Drugs.*

Under current law, the Department of Defense has the authority to involuntarily activate members of the Selected Reserve for preplanned missions under Chapter 12304b of Title 10, United States Code. This extends the same authority to the Commandant of the Coast Guard. This authority is necessary to augment the regular Coast Guard for foreseeable or regularly occurring, non-emergency operations. These include, but are not limited to, support of the Department of Defense's Request for Forces in support of law enforcement operations, like border security. The absence of this authority has limited the Coast Guard's ability to execute preplanned missions because the Service is forced to rely on volunteer reservists.

*Vessel Tonnage Duties.*

Under current law, regular tonnage taxes are collected from vessels entering from foreign ports. United States flagged vessels, recreational vessels and barges, which are engaged in voyages to nowhere are exempt from these duties.<sup>16</sup> The amount of duties collected under current law was temporarily increased for fiscal years 2006 through 2010. The T&I Committee Print, as amended, restores the tonnage taxes on foreign vessels entering from foreign ports to their previous levels.

*Registration Fee on Certain Vehicles.*

The Highway Trust Fund (HTF) was created in 1956 and has since served as the chief funding source at the Federal level for surface transportation funding. The HTF is funded by several user-fees, with the largest source of revenue being excise taxes on gasoline and diesel fuels. Tax rates on gasoline

---

<sup>15</sup> Pub. L. No. 117-263, § 11217.

<sup>16</sup> 46 U.S.C. § 60301.

and diesel fuels were most recently raised in 1993 to 18.4-cents and 24.3-cents per gallon, respectively. The user-fee structure sustained HTF spending for decades, but expenditures began eclipsing revenues in 2001. This disparity has ballooned over the years and is attributable to several factors. For example, vehicle fuel efficiency has improved and inflation has weakened purchasing power. The prevalence of electric vehicles, which use no gasoline and therefore do not contribute to the HTF, has also increased in recent years. While these factors have impacted revenues, Congress has also increased spending from the HTF. To cover this funding gap, since 2008, Congress has transferred \$275 billion, mainly from the Treasury's General Fund. The *Infrastructure Investment and Jobs Act (IIJA; P.L. 117-58)* alone required a \$118 billion General Fund transfer, which represents more than 40 percent of General Fund transfers to the HTF to date. The Committee recognizes the need to address the solvency challenges facing the HTF to ensure continued support for our nation's surface transportation infrastructure.

To preserve the user-pays model and ensure electric vehicles begin contributing to the HTF similar to other motorists, the T&I Committee Print, as amended, requires the Administrator of the Federal Highway Administration (FHWA) to impose certain annual motor vehicle registration fees: \$250 for an electric vehicle and \$100 for a hybrid vehicle. Fees do not apply to commercial motor vehicles or covered farm vehicles and are to be indexed annually for inflation. Intending to leverage existing state systems, fees are to be collected by state departments of motor vehicles and balances then remitted to FHWA. No personally identifiable data, including vehicle ownership information, is intended to be transmitted from a state to the Federal government for purposes of implementing this collection mechanism. For any state not in compliance with these requirements, FHWA will withhold Federal highway formula funding at an amount equal to 125 percent of the fees that were required to be remitted.

To support the states, the T&I Committee Print, as amended, print provides \$104 million for implementation of the registration fee process. States in compliance with the requirements of the T&I Committee Print, as amended, are permitted to retain up to one percent of total fees collected annually by that state for administrative expenses. The Committee print provides that for amounts accrued by these fees be deposited into the HTF.

#### *Motor Carrier Data.*

Under current law, a motor carrier is not authorized to operate on the Nation's roadways if that motor carrier has received an unsatisfactory safety rating via the Federal Motor Carrier Safety Administration's (FMCSA's) Safety Measurement System (SMS) or has been ordered to discontinue operations by the FMCSA for additional violations.<sup>17</sup> The T&I Committee Print, as amended, will improve transparency and increase roadway safety by requiring motor carrier safety rating data is available on a website. A broker, freight forwarder, or household goods freight forwarder who relies on the website's determinations of whether motor carriers have met FMCSA requirements has made reasonable and prudent determinations when engaging that motor carrier.

#### *IRA Recissions.*

---

<sup>17</sup> Enhancements to the Motor Carrier Safety Measurement System (SMS), 79 Fed. Reg. 43117 (July 24, 2014), *available at* <https://www.federalregister.gov/documents/2014/07/24/2014-17489/enhancements-to-the-motor-carrier-safety-measurement-system-sms-web-site>.

The T&I Committee Print, as amended, rescinds wasteful spending for *Inflation Reduction Act (IRA)* programs. The *IRA* was passed on a partisan basis, and the Committee rescinded unobligated balances that were supporting the Biden Administration's Green New Deal agenda in order to reduce the deficit.

#### General Services Administration

The T&I Committee Print, as amended, rescinds unobligated funding for funding included in the *IRA* provided for the General Services Administration to convert facilities to high-performance green buildings, acquire and install low carbon material for the construction or alteration of federal buildings, and for emerging and sustainable technologies.

#### Federal Highway Administration

The T&I Committee Print, as amended, rescinds unobligated funding for Federal Highway Administration initiatives provided under the *IRA*, including the Neighborhood Equity and Access Grant, Low-Carbon Transportation Materials Grants, and Environmental Review Implementation funds.

#### Federal Aviation Administration

The T&I Committee print, as amended, rescinds unobligated funding for the Federal Aviation Administration's Fueling Aviation's Sustainable Transition (FAST) grant program, which funded various projects related to sustainable aviation fuel.

#### *Air Traffic Control Staffing and Modernization*

The Federal Aviation Administration (FAA) is responsible for ensuring the safety and efficiency of the National Airspace System (NAS). As part of this responsibility, the FAA serves as the Nation's air navigation service provider and air traffic control (ATC) system operator, providing safe and efficient navigation and surveillance services for aircraft operators such as major airlines, business aviation, general aviation, the military, and other users of the NAS. FAA's Air Traffic Organization (ATO) is responsible for operating the ATC system, which includes maintaining the technical and physical infrastructure necessary to operate the NAS, and employing and training highly skilled workers to ensure the proper and safe functioning of the NAS.<sup>18</sup> Approximately 14,000 air traffic controllers, 4,100 air traffic supervisors and air traffic managers, 2,200 engineers, and 5,800 maintenance technicians make up ATO's workforce.<sup>19</sup>

Much of the FAA's air traffic infrastructure is several decades old, which decreases efficiency and jeopardizes the reliability of critical navigation and surveillance services provided to aircraft operating in the NAS.<sup>20</sup> The challenges with the FAA's efforts to swiftly modernize ATC programs remain a serious concern for the Committee and poses a critical risk to the safety of the

---

<sup>18</sup> FEDERAL AVIATION ADMIN., BUDGET ESTIMATES FISCAL YEAR 2025 88 (2024), *available at* [https://www.transportation.gov/sites/dot.gov/files/2024-03/FAA\\_FY\\_2025\\_Budget\\_Request\\_508-v5.pdf](https://www.transportation.gov/sites/dot.gov/files/2024-03/FAA_FY_2025_Budget_Request_508-v5.pdf).

<sup>19</sup> FEDERAL AVIATION ADMIN., *Air Traffic by the Numbers* (last updated Sept. 9, 2024), *available at* [https://www.faa.gov/air\\_traffic/by\\_the\\_numbers](https://www.faa.gov/air_traffic/by_the_numbers).

<sup>20</sup> NAT'L AIRSPACE SYSTEM SAFETY REVIEW TEAM, *Discussion and Recommendations To Address Risk in the National Airspace System*, (Nov. 2023), *available at* [https://www.faa.gov/NAS\\_safety\\_review\\_team\\_report.pdf](https://www.faa.gov/NAS_safety_review_team_report.pdf).

NAS if left unaddressed.<sup>21</sup> For decades, GAO and others have reported the ongoing challenges facing the FAA's modernization of ATC systems.<sup>22</sup> As early as 1995, GAO designated the FAA's ATC modernization efforts as "high-risk" due to the many delays and cost overruns the agency has encountered.<sup>23</sup> More recently, the GAO found that these challenges are also due to the unavailability of parts, reduced technical expertise in outdated technologies, growth in airspace demand, among other factors.<sup>24</sup> Although the FAA has acknowledged these gaps and are working to establish greater accountability with its investments,<sup>25</sup> more must be done to improve the safety and efficiency of the NAS. For these reasons, the T&I Committee print, as amended, appropriates \$12.5 billion for the acquisition, sustainment, improvement, and operations of FAA facilities and equipment necessary to improve or maintain aviation safety. This sum also covers personnel expenses related to such facilities and equipment, including for airway transportation system specialists necessary to safely integrate new facilities, equipment, and systems into the NAS.

### ATC Infrastructure

The ATC system's physical infrastructure system serves as the backbone of the NAS and is the most visible element of the system. From FAA facilities, air traffic controllers provide air traffic services to approximately 45,000 flights each day carrying 2.9 million passengers and assist roughly 5,400 aircraft at any given time during peak operational hours.<sup>26</sup> ATC services are provided to operators 24 hours a day, 365 days a year. The age and poor physical condition of many of these facilities and equipment introduce unnecessary risk into the NAS.<sup>27</sup> Some major types of ATC facilities include the following:

- **Terminal Radar Approach Control (TRACON) facilities.** Radar approach control facilities that provide separation services for aircraft operating in terminal areas, the airspace generally located within 40 miles of a major airport. In FY 2023, there were 146 TRACON facilities of various configurations.<sup>28</sup>
- **Airport traffic control towers.** These towers direct aircraft on the airport surface, as well as landings and take-offs at airports. In FY 2023, the FAA operated 142 stand-alone towers.<sup>29</sup>
- **Federal contract towers.** Federal contractors, rather than FAA employees, provide air traffic control services at visual flight rule airports. FAA oversees the safe operation of these towers. In FY 2023, there were 262 contract towers in the NAS.<sup>30</sup>

---

<sup>21</sup> U.S. GOV'T ACCOUNTABILITY OFF., GAO-24-107001, AIR TRAFFIC CONTROL: FAA ACTIONS ARE URGENTLY NEEDED TO MODERNIZE AGING SYSTEMS (Sept. 2024).

<sup>22</sup> See e.g. U.S. GOV'T ACCOUNTABILITY OFF., GAO-08-1078, NEXT GENERATION AIR TRANSPORTATION SYSTEM: STATUS OF SYSTEMS ACQUISITION AND THE TRANSITION TO THE NEXT GENERATION AIR TRANSPORTATION SYSTEM (2008); U.S. GOV'T ACCOUNTABILITY OFF., T-RCED-90-32, ISSUES RELATED TO FAA'S MODERNIZATION OF THE AIR TRAFFIC CONTROL SYSTEM (1990).

<sup>23</sup> U.S. GOV'T ACCOUNTABILITY OFF., GAO-HR-95-1, HIGH RISK SERIES: AN OVERVIEW, 56 (Feb. 1995), available at <https://www.gao.gov/assets/hr-95-1.pdf>.

<sup>24</sup> U.S. GOV'T ACCOUNTABILITY OFF., GAO-24-107001, AIR TRAFFIC CONTROL: FAA ACTIONS ARE URGENTLY NEEDED TO MODERNIZE AGING SYSTEMS (Sept. 2024).

<sup>25</sup> *Id.*

<sup>26</sup> FEDERAL AVIATION ADMINISTRATION, *Air Traffic by the Numbers* (last updated Sept. 9, 2024), available at [https://www.faa.gov/air\\_traffic/by\\_the\\_numbers](https://www.faa.gov/air_traffic/by_the_numbers).

<sup>27</sup> NAT'L AIRSPACE SYSTEM SAFETY REVIEW TEAM, *Discussion and Recommendations To Address Risk in the National Airspace System*, (Nov. 2023), available at [https://www.faa.gov/NAS\\_safety\\_review\\_team\\_report.pdf](https://www.faa.gov/NAS_safety_review_team_report.pdf).

<sup>28</sup> *Id.*

<sup>29</sup> *Id.*

<sup>30</sup> *Id.*

- **Combined control facilities (CCF).** These air traffic control facilities provide approach control services for one or more airports, as well as en-route air traffic control for a large area of airspace. In FY 2023, there were four CCFs in the NAS.<sup>31</sup>

According to the FAA, the average age of air traffic control tower is 40 years and the average age of a TRACON facility is 27 years.<sup>32</sup> The condition of these facilities continues to worsen with age and they are in critical need of replacement.<sup>33</sup> However, funding levels over the past decade have failed to sustain the pace necessary to support these facilities.<sup>34</sup> With a finite capital budget and unstable funding, the FAA is forced into the impossible predicament of having to dedicate vast amounts of money on simply sustaining old and outdated systems with little left over for capital improvement projects. Therefore, the T&I Committee print, as amended, appropriates \$2.16 billion for air traffic control tower and TRACON replacement.

Air traffic controllers in these facilities use a suite of technical operating systems to monitor weather, conduct navigation and surveillance, and communicate with aircraft in the NAS. However, many of these systems are obsolete and much of the infrastructure has well exceeded its expected service life. In a GAO report last year, the FAA determined that, of its 138 ATC systems, 51 were unsustainable and 54 were potentially unsustainable.<sup>35</sup> Additionally, GAO identified 17 systems that were “especially concerning” given they are both “unsustainable” and “critical to the safety and efficiency of the national airspace” and that their replacement systems “will not be completed for at least [six] more years and in some cases, they will not be completed for 10 to 13 years.”<sup>36</sup> Many aviation stakeholders have expressed concerns with these findings given that these systems comprise the suite of complex technical systems that enable air traffic controllers to safely monitor and control the separation of aircraft in the NAS.<sup>37</sup>

Specifically, the FAA owns and operates a vast network of 618 radar systems necessary for the safety and security of our airspace.<sup>38</sup> There are two main types of radar systems: “cooperative radars” which identify and track aircraft with the help of on-board aircraft transponders, and “non-cooperative radars” which identify and track aircraft’s position independently.<sup>39</sup> These radars are essential tools used by air traffic controllers to detect and monitor aircraft, and the NAS cannot operate without them.<sup>40</sup> However, several of these radar systems are approaching 36 years of age and are experiencing structural deficiencies and maintenance-related issues, resulting in more frequent repairs and periods when the system is not operational.<sup>41</sup> Modernizing these systems will increase the safety

---

<sup>31</sup> *Id.*

<sup>32</sup> FAA, *Facility Replacement Proposal* (Sept. 30, 2024), available at <https://www.faa.gov/newsroom/facility-replacement-proposal>.

<sup>33</sup> *Id.*

<sup>34</sup> *Id.*

<sup>35</sup> U.S. GOV’T ACCOUNTABILITY OFF., GAO-24-107001, AIR TRAFFIC CONTROL: FAA ACTIONS ARE URGENTLY NEEDED TO MODERNIZE AGING SYSTEMS (Sept. 2024).

<sup>36</sup> *Id.*

<sup>37</sup> Letter from Aviation Stakeholder Coalition to Sam Graves, Chairman, H. Comm. on Transp. & Infrastructure, et al. (Feb. 19, 2025) (on file with Comm.).

<sup>38</sup> FAA, *Radar Modernization Proposal* (Aug. 7, 2024), available at <https://www.faa.gov/newsroom/radar-modernization-proposal>.

<sup>39</sup> *Id.*

<sup>40</sup> *Id.*

<sup>41</sup> *Id.*

and efficiency of the NAS, which is why the T&I Committee print, as amended, appropriates \$3 billion for radar systems replacement.

Furthermore, the FAA maintains mission critical telecommunications infrastructure necessary for voice, radar, and flight data communications for air traffic control operations.<sup>42</sup> However, the current telecommunications system is comprised of obsolete copper wire infrastructure that is costly to maintain, prone to network failures, and no longer supported by common service providers.<sup>43</sup> The Committee is concerned that the FAA is obligated to pay over \$100 million a month in obsolescence fees to service providers to maintain the old system.<sup>44</sup> Therefore, the Committee believes a substantial investment in telecommunications infrastructure replacement is necessary to promote valuable use of taxpayer dollars and provide the FAA the resources necessary to upgrade this mission critical system. For this reason, the T&I Committee print, as amended, includes \$4.75 billion for telecommunications infrastructure and systems replacement.

### Runway Safety

In the past several years, there have been an alarming number of near misses at airports. Most notably, on February 4, 2023, a FedEx flight inbound to Austin Bergstrom International Airport (AUS) in Austin, TX, and almost landed on top of a Southwest flight, with 128 passengers and crew onboard, taking off from the same runway. A National Transportation Safety Board (NTSB) report noted the aircraft came within 150 to 170 feet of each other during this incident and attributed the near miss to dense fog and a lack of surface detection equipment that could have alerted the air traffic controller in the tower to a potential collision.<sup>45</sup>

In recognition of the increase in near misses, the Committee included section 347 of *the FAA Reauthorization Act of 2024*, which requires the FAA to identify and deploy surface surveillance and detection systems and technologies at all medium and large hub airports, and airports that do not have such technologies.<sup>46</sup> Furthermore, section 347 requires the FAA to conduct a study of runway incursions and other surface safety events to determine how advanced technologies may be able to reduce the frequencies of such events.<sup>47</sup> The Committee continues to remain concerned about the potential for future near misses. Therefore, the T&I Committee print, as amended, appropriates \$500 million for runway safety projects, airport surface surveillance projects, and to carry out section 347.

### Alaska Aviation Safety

---

<sup>42</sup> U.S. GOV'T ACCOUNTABILITY OFF., GAO-24-107001, AIR TRAFFIC CONTROL: FAA ACTIONS ARE URGENTLY NEEDED TO MODERNIZE AGING SYSTEMS (Sept. 2024).

<sup>43</sup> FEDERAL AVIATION ADMIN., BUDGET ESTIMATES FISCAL YEAR 2025 (2024), *available at* [https://www.transportation.gov/sites/dot.gov/files/2024-03/FAA\\_FY\\_2025\\_Budget\\_Request\\_508-v5.pdf](https://www.transportation.gov/sites/dot.gov/files/2024-03/FAA_FY_2025_Budget_Request_508-v5.pdf).

<sup>44</sup> Communication with Assistant Administrator for Policy, International Affairs, & Environment, Federal Aviation Administration to Staff Director, Subcomm. on Aviation, H. Comm. on Transp. & Infrastructure, (April 22, 2025) (on file with Comm.).

<sup>45</sup> Press Release, NATIONAL TRANSPORTATION SAFETY BOARD, *Air Traffic Control Issues, Lack of Safety Technology Led to Near Collision on Foggy Texas Runway* (June 6, 2024), *available at* <https://www.nts.gov/news/press-releases/Pages/NR20240606.aspx>.

<sup>46</sup> *FAA Reauthorization Act of 2024*, Pub. L. No. 118-63, 138 Stat. 1037, §347.

<sup>47</sup> *Id.*

Aviation in Alaska is a vital necessity given that 82 percent of Alaskan communities are inaccessible by road.<sup>48</sup> However, aviation operators in Alaska face unique challenges compared to operators in the contiguous states, due in large part to the state's challenging geography, unpredictable weather, and relative lack of aviation and air traffic control infrastructure. The Committee recognizes the challenges unique to Alaska aviation and included section 342, which establishes the Don Young Alaska Aviation Safety Initiative (DYAASI) in the *FAA Reauthorization Act of 2024*.<sup>49</sup> The objective of DYAASI is to reduce the number of fatal accidents in Alaska and the territories by 90 percent from 2019 to 2033 and eliminate fatal accidents for Part 135 operations by 2033. To realize these objectives, DYAASI requires the FAA to install reliable automated weather systems at certain airports, install and continually assess the state of weather cameras, and implement certain NTSB recommendations, among other provisions.<sup>50</sup> The Committee recognizes the substantial resources necessary to achieve these objectives. Therefore, the T&I Committee print, as amended, appropriates \$260 million to carry out DYAASI.

### NextGen

To meet an anticipated growth in air traffic, in 2007 the FAA launched a series of initiatives to revamp the Nation's ATC system known as "NextGen."<sup>51</sup> The goal of NextGen is to transition from ground-based navigation and surveillance systems to a satellite-based system to increase the efficiency, capacity, and flexibility of our airspace. Specifically, NextGen initiatives should reduce the required separation between aircraft, resulting in more efficient routes and decrease congestion. Together, these initiatives should provide better experience for the travelling public.<sup>52</sup>

The goal at the inception of NextGen was to achieve transformation of the NAS by 2025.<sup>53</sup> However, NextGen programs have been vulnerable to delays and cost-overruns.<sup>54</sup> According to a September 2024 GAO report, NextGen activities' initial completion dates of 2025 have been delayed to 2030.<sup>55</sup> Although anticipated costs for NextGen programs have fallen back in line with original estimates, challenges remain for FAA's continued implementation, including uncertainty of future funding, unanticipated system requirements, and aircraft owners' equipage to fully utilize NextGen improvements, FAA's leadership stability, and cybersecurity issues.<sup>56</sup>

In recognition of the ongoing challenges and delays of the NextGen program, the *FAA Reauthorization Act of 2024* effectively sunsets the NextGen program<sup>57</sup> and requires the FAA to achieve what the NextGen program could not, closing out key airspace modernization initiatives that

---

<sup>48</sup> ALASKA DEPT. OF TRANSP. AND PUB. FACILITIES, *Statewide Aviation*, available at <https://dot.alaska.gov/stwdav/>.

<sup>49</sup> 49 USC §44745.

<sup>50</sup> *Id.*

<sup>51</sup> FEDERAL AVIATION ADMIN., *Next Generation Air Transportation System (NextGen)* (last updated Jan. 14, 2025), available at <https://www.faa.gov/nextgen>.

<sup>52</sup> *Id.*

<sup>53</sup> *Id.*

<sup>54</sup> U.S. GOV'T ACCOUNTABILITY OFF., GAO-17-241R, NEXT GENERATION AIR TRANSPORTATION SYSTEM: INFORMATION ON EXPENDITURES, SCHEDULE AND COST ESTIMATES, FISCAL YEARS 2004-2030 (2016).

<sup>55</sup> U.S. GOV'T ACCOUNTABILITY OFF., GAO-24-107001, AIR TRAFFIC CONTROL: FAA ACTIONS ARE URGENTLY NEEDED TO MODERNIZE AGING SYSTEMS (Sept. 2024).

<sup>56</sup> U.S. GOV'T ACCOUNTABILITY OFF., GAO-17-450, AIR TRAFFIC CONTROL MODERNIZATION: PROGRESS AND CHALLENGES IN IMPLEMENTING NEXTGEN (2017).

<sup>57</sup> *FAA Reauthorization Act of 2024*, Pub. L. No. 118-63, 138 Stat. 1037, §206.

will improve the safety and efficiency of the NAS.<sup>58</sup> Specifically, section 619 requires the FAA to expedite the implementation of the following programs and capabilities previously under the NextGen brand: Performance Based Navigation, Data Communications, Terminal Flight Data Manager and Aeronautical Information Management.<sup>59</sup> The Committee views the airspace modernization initiatives as critical to the safety and efficiency of the NAS. Therefore, the T&I Committee print, as amended, includes \$300 million to carry out Section 619.

### ATC Workforce

For many years, the FAA failed to hire and train a sufficient number of air traffic controllers.<sup>60</sup> At the onset of the COVID-19 pandemic, decreased demand for air travel led to the elimination or reduction of activities at air traffic control facilities, and the hiring goals at ATO for 2021 were reduced to account for decreased demand.<sup>61</sup> Additionally, ATO shuttered the FAA ATC Training Academy due to the pandemic.<sup>62</sup> As demand for air travel dramatically increased post-pandemic, ATO struggled with staffing shortages at critical facilities.<sup>63</sup>

In the 2022 Air Traffic Controller Workforce Plan, the FAA nearly doubled its hiring goals compared to 2021 to match increasing air travel demand.<sup>64</sup> However, the process of hiring and adequately training an air traffic controller is a lengthy process, often taking several years to complete.<sup>65</sup> While the FAA has sought to increase staffing numbers in air traffic control centers, its Air Traffic Control Workforce Plan counts newly hired and untrained air traffic controllers in its overall workforce numbers, which can give the appearance that a facility is appropriately staffed when the facility does not have enough fully trained controllers.<sup>66</sup> Unfortunately, this dynamic creates uncertainty and confusion in the overall air traffic controller workforce and the FAA's ability to meet operational needs. At the end of FY 2024, the FAA had a net gain of only 34 Certified Professional Controllers (CPCs); which meant that there were 1,020 fewer CPCs than there were at the end of FY 2012, a nine percent decrease.<sup>67</sup>

In the latest Aerospace forecast for the 2024-2044 period, the FAA noted that “with robust air travel demand growth in 2024 and steady growth thereafter, [they] expect increased activity

---

<sup>58</sup> *Id.*

<sup>59</sup> *FAA Reauthorization Act of 2024*, Pub. L. No. 118-63, 138 Stat. 1037, §619.

<sup>60</sup> *Turbulence Ahead: Consequences of Delaying a Long-Term FAA Bill: Hearing Before the Subcomm. on Aviation of the H. Comm. on Transp. and Infrastructure*, 118th Cong., (Nov. 30, 2023) (statement of Rich Santa, President, National Air Traffic Controllers Association).

<sup>61</sup> FEDERAL AVIATION ADMIN., *THE AIR TRAFFIC CONTROLLER WORKFORCE PLAN 2021-2030 (2021)*, available at [https://www.faa.gov/air\\_traffic/publications/controller\\_staffing/media/2021-AFN\\_010-CWP2021.pdf](https://www.faa.gov/air_traffic/publications/controller_staffing/media/2021-AFN_010-CWP2021.pdf).

<sup>62</sup> Eric Katz, *FAA-Caused Flight Delays in New York Preview Potential 'Crisis' in Coming Years*, GOV'T EXECUTIVE, (Aug. 16, 2022), available at <https://www.govexec.com/workforce/2022/08/faa-caused-flight-delays-new-york-preview-potential-crisis-coming-years/375914/>.

<sup>63</sup> *Id.*

<sup>64</sup> FEDERAL AVIATION ADMIN., *THE AIR TRAFFIC CONTROLLER WORKFORCE PLAN 2021-2030 (2021)*, available at [https://www.faa.gov/air\\_traffic/publications/controller\\_staffing/media/2021-AFN\\_010-CWP2021.pdf](https://www.faa.gov/air_traffic/publications/controller_staffing/media/2021-AFN_010-CWP2021.pdf).

<sup>65</sup> U.S. BUR. OF TRANSP. STATS., *How to Become an Air Traffic Controller* (last updated Aug. 29, 2024), available at <https://www.bls.gov/ooh/transportation-and-material-moving/air-traffic-controllers.htm#tab-4>.

<sup>66</sup> TRANSP. TRADES DEPT., *FAA MUST REPORT AIR TRAFFIC CONTROLLER STAFFING ACCURATELY IN CONTROLLER WORKFORCE PLAN (2022)*, available at <https://ttd.org/policy/faa-must-report-air-traffic-controller-staffing-accurately-in-controller-workforce-plan/>.

<sup>67</sup> White Paper from Aviation Stakeholder Coalition to Sam Graves, Chairman, H. Comm. on Transp. & Infrastructure, et al. (Feb. 19, 2025) (on file with Comm.).

growth [which] has the potential to increase controller workload.”<sup>68</sup> To directly address the controller workforce bottleneck in the aviation system, section 437 of *the FAA Reauthorization Act of 2024* directs the FAA to set the minimum hiring target for new air traffic controllers, for each of FYs 2024 through 2028, to the maximum number of individuals trained at the FAA Air Traffic Control Academy.

Additionally, the Trump Administration and Secretary Duffy have announced a series of actions to supercharge the controller workforce.<sup>69</sup> These actions include increasing starting salaries for controller candidates, streamlining the hiring process to improve efficiency, and expand the number of instructors at the Air Traffic Controller Academy in Oklahoma City, Oklahoma, among other initiatives.<sup>70</sup> The Committee views a healthy and robust certified controller workforce as essential for maintaining aviation safety. Therefore, the T&I Committee print, as amended, appropriates \$1 billion for air traffic controller recruitment, retention, training and advanced training technologies.

#### *Kennedy Center Appropriations.*

In 1958, President Dwight D. Eisenhower signed into law the National Cultural Center Act establishing a cultural arts center in Washington, D.C. to present performance arts, lectures, programs for children, youth, and the elderly as well as provide facilities for other civic activities.<sup>71</sup>

In 1963, following the assassination of President John F. Kennedy, President Johnson signed into law legislation renaming the National Cultural Center as the “John F. Kennedy Center for the Performing Arts”, as a “living memorial” to President Kennedy.<sup>72</sup> As the national memorial to the late President Kennedy, Congress provides funding for the Kennedy Center’s buildings and grounds. However, the Kennedy Center’s programming and other functions are paid for almost exclusively through ticket sales and donations.<sup>73</sup>

The T&I Committee print, as amended, print includes funding for capital improvements, operations and maintenance and associated administration costs to address deferred maintenance and upkeep of the Kennedy Center’s buildings and grounds as a memorial to the late President Kennedy and to ensure continued proper use as a performing arts center for the American people as intended by President Eisenhower. More specifically, this funding would generally support water system upgrades, office space improvements, electric enhancements, elevator updates, rigging replacement (suspending lights, cameras, speakers), seating replacement, lighting and backstage improvements, hydronic system (water heaters) modernization, and bathroom upgrades, among other items.

---

<sup>68</sup> FEDERAL AVIATION ADMIN., FORECAST HIGHLIGHTS (2024-2044), *available at* <https://www.faa.gov/dataresearch/aviation/aerospaceforecasts/2024-forecast-highlights.pdf>.

<sup>69</sup> Press Release, DEP’T OF TRANSP., *U.S. Transportation Secretary Sean P. Duffy Announces Air Traffic Control Hiring Supercharge at FAA Academy* (Feb. 27, 2025), *available at* <https://www.transportation.gov/briefing-room/us-transportation-secretary-sean-p-duffy-announces-air-traffic-controller-hiring>.

<sup>70</sup> Press Release, FAA, *U.S. Transportation Secretary Sean P. Duffy Unveils New Package to Boost Air Traffic Controller Workforce* (May 1, 2025), *available at* <https://www.faa.gov/newsroom/us-transportation-secretary-sean-p-duffy-unveils-new-package-boost-air-traffic-controller>.

<sup>71</sup> Pub. L. No. 85-874.

<sup>72</sup> Kennedy Center, *History*, *available at* <https://www.kennedy-center.org/our-story/history/>.

<sup>73</sup> *Id.*

## HEARINGS

For the purposes of Rule XIII, clause 3(c)(6)(A) of the 119th Congress, the Committee held numerous hearings that supported the proposals included in the T&I Committee print, as amended. Below are examples of hearings that informed specific provisions.

### *Coast Guard Assets Necessary to Secure the Maritime Border and Interdict Migrants and Drugs.*

The Subcommittee on Coast Guard and Maritime Transportation held a hearing on March 5, 2025, to examine the Coast Guard's acquisition processes. The Subcommittee received testimony from VADM Thomas G. Allan Jr., Acting Deputy Commandant for Operations, United States Coast Guard, Department of Homeland Security; and Heather MacLeod, Director, Homeland Security and Justice Programs, Government Accountability Office.

### *Registration Fee on Certain Vehicles.*

The Committee on Transportation and Infrastructure held a hearing on January 15, 2025, entitled "*America Builds: The State of the Nation's Transportation System*" to examine the state of the Nation's transportation system ahead of surface transportation reauthorization. The Committee received testimony from The Honorable Jeff Landry, Governor, State of Louisiana, The Honorable Vanessa Fuentes, Council Member and Mayor Pro Tem, City of Austin, Texas, and Chair National League of Cities Transportation and Infrastructure Services Committee on behalf of the National League of Cities, Ms. Sarah Galica, Vice President, Transportation, The Home Depot, and Mr. Seth Schulgen, Vice President, Williams Brothers Construction on behalf of the Associated General Contractors of America.

The Subcommittee on Highways and Transit held a hearing on January 22, 2025, entitled "*America Builds: Highways to Move People and Freight*" regarding the need for Congress to reauthorize the Nation's surface transportation programs under jurisdiction of the Subcommittee, particularly those within the Federal Highway Administration (FHWA). The Subcommittee received testimony from Mr. Jim Tymon, Executive Director, American Association of State Highway and Transportation Officials (AASHTO), Mr. Dennis Dellinger, President and Chief Executive Officer, Cargo Transporters Inc., on Behalf of the American Trucking Associations (ATA), Ms. Janet Kavinoky, Vice President, External Affairs and Corporate Communications, Vulcan Materials Company on behalf of the National Stone, Sand & Gravel Association (NSSGA), and Mr. Matthew Colvin, Chief of Staff, Transportation Trades Department, AFL-CIO (TTD).

On Wednesday, February 12, 2025, the Subcommittee on Highways and Transit met at 10:00 a.m. ET in 2167 of the Rayburn House Office Building to receive testimony on "*America Builds: A Review of Programs to Address Roadway Safety*." At the hearing Members received testimony from the Honorable James H. Willox, Commissioner, Converse County, Wyoming on behalf of the National Association of Counties (NACo), Mr. Michael Hanson, Director, Minnesota Department of Public Safety, Office of Traffic Safety, on behalf of the Governors Highway Safety Association (GHSA), Ms. Haley Norman, Co-Owner, Direct Traffic Control, Inc., on behalf of the American Traffic Safety Services Association (ATTSA), and Ms. Cathy Chase, President, Advocates for Highway and Auto Safety.

The Subcommittee on Highways and Transit held a hearing on March 26, 2025, entitled “*America Builds: How Trucking Supports American Communities*” to examine policies and programs at the United States Department of Transportation impacting the trucking industry in advance of Congress acting to reauthorize our Nation’s surface transportation programs this Congress. At the hearing Members received testimony from Mr. John Elliott, Executive Chairman, Load One, on behalf of the Truckload Carriers Association, Mr. William “Lewie” Pugh, Executive Vice President, Owner-Operator Independent Drivers Association (OOIDA), Mr. Ryan Lindsey, Executive Vice President, Government Relations, CRH, on behalf of the Shippers Coalition, Mr. Dan Glessing, President, Minnesota Farm Bureau Federation, on behalf of the American Farm Bureau Federation, and Mr. Cole Scandaglia, Senior Legislative Representative and Policy Advisor, International Brotherhood of Teamsters.

The Subcommittee on Highways and Transit held a hearing on March 26, 2025, entitled “*America Builds: How Trucking Supports American Communities*” to examine policies and programs at the United States Department of Transportation impacting the trucking industry in advance of Congress acting to reauthorize our Nation’s surface transportation programs this Congress. At the hearing Members received testimony from Mr. John Elliott, Executive Chairman, Load One, on behalf of the Truckload Carriers Association, Mr. William “Lewie” Pugh, Executive Vice President, Owner-Operator Independent Drivers Association (OOIDA), Mr. Ryan Lindsey, Executive Vice President, Government Relations, CRH, on behalf of the Shippers Coalition, Mr. Dan Glessing, President, Minnesota Farm Bureau Federation, on behalf of the American Farm Bureau Federation, and Mr. Cole Scandaglia, Senior Legislative Representative and Policy Advisor, International Brotherhood of Teamsters.

The Subcommittee on Highways and Transit held a hearing on April 9, 2025, entitled “*America Builds: A Review of Our Nation’s Transit Policies and Programs*” to examine the policies and programs within the United States Department of Transportation’s (DOT’s) Federal Transit Administration (FTA) and focused on how Congress can address crime, safety, funding, operations, ridership and innovation through the upcoming reauthorization of the Nation’s surface transportation programs. At the hearing, Members received testimony from Mr. Nathaniel P. Ford Sr., Chief Executive Officer, Jacksonville Transportation Authority, on behalf of the American Public Transportation Association (APTA), Ms. Barbara K. Cline, Executive Director, Prairie Hills Transit, on behalf of the Community Transportation Association of America (CTAA), Mr. Matthew Booterbaugh, Chief Executive Officer, RATP Dev USA, on behalf of the North American Transit Alliance (NATA), Mr. Baruch Feigenbaum, Senior Managing Director, Transportation Policy, Reason Foundation, Mr. Greg Regan, President, Transportation Trades Department, AFL-CIO (TTD).

The Subcommittee on Highways and Transit held a hearing on April 29, 2025, entitled “*America Builds: The Need for a Long-Term Solution for the Highway Trust Fund*” to discuss the benefits to the Nation of a sustainable, long-term funding solution for the Highway Trust Fund, the challenges with the current funding mechanism, and consideration of other funding options. At the hearing, members received testimony from Mr. Carlos Braceras, P.E., Executive Director, Utah Department of Transportation, on behalf of the American Association of State Highway Transportation Officials (AASHTO), Mr. Ty Johnson, President, Fred Smith Company, on behalf of the National Asphalt Pavement Association (NAPA), Mr. Brian Burkhard P.E., Vice President and Global Principal for Advanced Mobility Systems, Jacobs, and Mr. Adie Tomer, Senior Fellow, Brookings Metro.

*Motor Carrier Data.*

The Subcommittee on Highways and Transit held a hearing on March 26, 2025, entitled “*America Builds: How Trucking Supports American Communities*” to examine policies and programs at the United States Department of Transportation impacting the trucking industry in advance of Congress acting to reauthorize our Nation’s surface transportation programs this Congress. At the hearing Members received testimony from Mr. John Elliott, Executive Chairman, Load One, on behalf of the Truckload Carriers Association, Mr. William “Lewie” Pugh, Executive Vice President, Owner-Operator Independent Drivers Association (OOIDA), Mr. Ryan Lindsey, Executive Vice President, Government Relations, CRH, on behalf of the Shippers Coalition, Mr. Dan Glessing, President, Minnesota Farm Bureau Federation, on behalf of the American Farm Bureau Federation, and Mr. Cole Scandaglia, Senior Legislative Representative and Policy Advisor, International Brotherhood of Teamsters.

#### *IRA Recissions.*

The Committee on Transportation and Infrastructure held a hearing on January 15, 2025, entitled “*America Builds: The State of the Nation’s Transportation System*” to examine the state of the Nation’s transportation system ahead of surface transportation reauthorization. The Committee received testimony from The Honorable Jeff Landry, Governor, State of Louisiana, The Honorable Vanessa Fuentes, Council Member and Mayor Pro Tem, City of Austin, Texas, and Chair National League of Cities Transportation and Infrastructure Services Committee on behalf of the National League of Cities, Ms. Sarah Galica, Vice President, Transportation, The Home Depot, and Mr. Seth Schulgen, Vice President, Williams Brothers Construction on behalf of the Associated General Contractors of America.

The Subcommittee on Highways and Transit held a hearing on January 22, 2025, entitled “*America Builds: Highways to Move People and Freight*” to hear from stakeholders regarding the need for Congress to reauthorize the Nation’s surface transportation programs under jurisdiction of the Subcommittee, particularly those within the Federal Highway Administration (FHWA). The Subcommittee received testimony from Mr. Jim Tymon, Executive Director, American Association of State Highway and Transportation Officials (AASHTO), Mr. Dennis Dellinger, President and Chief Executive Officer, Cargo Transporters Inc., on Behalf of the American Trucking Associations (ATA), Ms. Janet Kavinoky, Vice President, External Affairs and Corporate Communications, Vulcan Materials Company on behalf of the National Stone, Sand & Gravel Association (NSSGA), and Mr. Matthew Colvin, Chief of Staff, Transportation Trades Department, AFL-CIO (TTD).

#### *Air Traffic Control Staffing and Modernization.*

The Subcommittee on Aviation held a hearing on March 4, 2025, entitled “*America Builds: Air Traffic Control System Infrastructure and Staffing*” to examine the current state of the United States’ air traffic control (ATC) system and the critical need to invest in modernizing and adequately staffing the system to improve aviation safety. The Subcommittee received testimony from Ms. Heather Krause, Managing Director, Physical Infrastructure, the United States Government Accountability Office (GAO), Mr. Nicholas E. Calio, President and Chief Executive Office, Airlines for America (A4A), Mr. Pete Bunce, President and Chief Executive Officer, General Aviation Manufacturers Association (GAMA), Mr. Nick Daniels, President, National Air Traffic Controllers Association (NATCA), Mr. Dave Spero, President, Professional Aviation Safety Specialists (PASS), and Mr. Paul Rinaldi, President and Co-Founder, Rinaldi Consultants, LLC.

## COMMITTEE VOTES

The Committee considered the Committee Print, providing for reconciliation pursuant to H. Con. Res. 14, the Concurrent Resolution on the Budget for Fiscal Year 2025 on April 30, 2025, and agreed to transmit the Committee Print, with amendment, to the House Committee on the Budget, by a recorded vote of 36 yeas to 30 nays.

The following amendments were offered:

An Amendment in the Nature of a Substitute to the Committee Print, offered by Chairman Graves of Missouri; was AGREED TO, as amended, by voice vote.

A Manager's Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Chairman Graves of Missouri; Page 1, line 17, strike "\$2,283,000,000" and insert "\$1,283,000,000". Page 2, line 13, strike "\$5,036,625,000" and insert "\$4,978,000,000". Page 2, line 16, strike "\$3,254,500,000" and insert "\$3,154,000,000". Page 2, line 19, strike "\$500,000,000" and insert "\$400,000,000". Page 3, line 11, strike "\$1,400,000,000" and insert "\$1,300,000,000". Page 3, line 19, insert "and" after "dock;". Page 3, line 23, strike the semicolon and insert a period. Page 3, strike line 24. Page 4, strike lines 1 through 3. Page 12, line 11, strike "transportation" and insert "motor vehicle". Page 12, line 13, strike "\$200" and insert "\$250". Page 12, strike lines 15 and 16. Page 13, beginning on line 2, strike "transportation" and insert "motor vehicle". Page 13, beginning on line 15, strike "transportation" and insert "motor vehicle". Page 14, strike line 7. Page 14, strike lines 10 through 17. Page 15, line 13, strike "transportation" and insert "motor vehicle". Page 15, beginning on line 21, strike "transportation" and insert "motor vehicle". Page 20, line 15, strike "\$2,640,000,000" and insert "\$2,160,000,000". Page 20, strike lines 21 and 22 (and redesignate the subsequent paragraphs accordingly.; was AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ranking Member Larsen, No. 073: Strike sections 100002 through 100007. Strike section 100009.; was NOT AGREED TO by a recorded vote of 29 Yeas and 36 Nays (RC#2).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Nadler of New York, No. 049: At the end of the bill, add the following: SEC. \_\_\_\_ AMTRAK NORTHEAST CORRIDOR. The Secretary of Transportation may not rescind grant funds, nor modify or add new terms and conditions, with respect to a grant provided to Amtrak for the Northeast Corridor pursuant to section 243 of title 49, United States Code, prior to January 20, 2025.; was NOT AGREED TO by a recorded vote of 30 Yeas and 35 Nays (RC#3).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Titus of Nevada, No. 008: At the end of the bill, add the following: SEC. \_\_\_\_ FUNDING FOR INTERCITY PASSENGER RAIL. (a) Appropriations for Amtrak Operations.—There is appropriated to the Secretary of Transportation, out of any money in the Treasury not otherwise appropriated, \$4,665,000,000 for each of fiscal years 2025 through 2034 for the Secretary to make grants to the National Railroad Passenger Corporation for activities associated with the National Network and the Northeast Corridor. (b) APPROPRIATIONS FOR COMPETITIVE RAIL GRANTS.—There is appropriated to the Secretary of Transportation, out of any money in the Treasury not otherwise appropriated, \$4,665,000,000 for each of fiscal years 2025 through 2034, to remain available until expended, for the Secretary to make competitive rail grants, including (1) for the consolidated rail infrastructure and safety improvements grant program under section 22907 of title 49, United States Code; (2) for the restoration and enhancement grant program under section 22908 of title 49, United States Code; (3) for the railroad crossing elimination program under section 22909 of title 49, United States Code; and (4) for the Federal-State partnership for intercity passenger rail program under section 24911 of title 49, United States Code.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Brownley of California, No. 020: Strike section 100004. Strike section 100005; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Davids of Kansas, No. 056: Add at the end the following: SEC. \_\_\_\_ AIRWAY TRANSPORTATION SYSTEMS SPECIALISTS. In addition to amounts otherwise available, there is appropriated for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$125,000,000, to remain available until September 30, 2028, for purposes of hiring, training, and recruiting airway transportation systems specialists that support air traffic control and navigation systems.; was NOT AGREED TO by a recorded vote of 29 Yeas and 36 Nays (RC#4).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garcia of Illinois, No. 006: Add at the end the following: SEC. \_\_\_\_ MINIMUM WORKPLACE STANDARDS FOR INDIVIDUALS WORKING IN AIRPORTS. (a) Amendments to Title 49 of United States Code to Ensure Minimum Wage and Benefits for Covered Service Workers.—(1) Covered Service Worker Definition.—Section 47102 of title 49, United States Code, is amended by adding at the end the following: “(29) ‘covered service worker’—(A) means an individual who furnishes services on the property or premises of a small hub airport, medium hub airport, or large hub airport, performing—(i) functions that are related to the air transportation of persons, property, or mail, including (I) the loading or unloading of property on aircraft or a building or facility on the airport property; (II) assistance to passengers, including assistance under part 382 of title 14, Code of Federal Regulations; (III) security; (IV) airport ticketing or check-in functions; (V) ground-handling of aircraft or related equipment (but not including mechanical services, machinery maintenance, car service maintenance, services at maintenance-related stores, fueling, de-icing, or other mechanic-related functions); (VI) aircraft cleaning and sanitization functions or waste removal; (VII) cleaning within an airport terminal or other building or facility on the airport property; (VIII) transportation of employees or individuals within the airport property; or (IX) ramp agent functions; (ii) concessions services on the property of an airport, including (I) food service, including food and beverage service, wait service, busing, cooks, or cashiers; (II) retail service, including retail related to news or gifts or duty-free retail services; (III) cleaning for concession services; (IV) security for concession services; or (V) airport lounge services, including food, retail, cleaning, or security services for or at an airport lounge; (iii) airline catering services (such as the preparation or assembly of food, beverages, provisions, or related supplies for delivery, and the delivery of such items, directly to aircraft or to a location on or near airport property for subsequent delivery to aircraft at the airport); or (iv) food or beverage service, housekeeping, or hotel service at a hotel located on airport property; (B) includes an individual without regard to any contractual relationship alleged to exist between the individual and a contractor or subcontractor; (C) shall not include an individual to whom the exemption under section 13(a)(1) of the Fair Labor Standards Act of 1938 (29 U.S.C. 213(a)(1)) applies; and (D) shall not include an employee of a State, municipality, or other political subdivision of a State or an authority created by an agreement between two or more States.” (2) Airport Improvement.—Section 47107 of title 49, United States Code, is amended by adding at the end the following: “(z) Labor Standards for Certain Airport Service Jobs.—(1) Requirement.—The Secretary of Transportation may approve a project grant application under this subchapter for an airport development project at a small, medium, or large hub airport only if the Secretary receives written assurances, satisfactory to the Secretary, that the airport owner or operator will ensure that all covered service workers, including those subject to a collective bargaining agreement, employed by any employer at such airport shall be paid a wage and fringe benefits that are—(A) with respect to such wage, not less than the higher of—(i) 15 dollars per hour; (ii) the minimum hourly wage for the appropriate locality and classification as determined in accordance with chapter 67 of title 41, United States Code (commonly known as the ‘Service Contract Act’), by the Secretary of Labor under paragraph (2)(A)(i), adjusted annually to reflect any changes made by such Secretary in such determinations; (iii) the minimum hourly wage required under any Federal regulation, policy, or directive issued by the President pursuant to subtitle I of title 40, United States Code, for workers employed in the performance of any Federal contract for the procurement of services; or (iv) the minimum hourly wage required under an applicable State or local minimum wage law (including a regulation...), ...or policy, including the policy of a political subdivision of a State or an authority created by a compact between two or more States or one or more States and the District of Columbia, that applies to covered service workers; and (B) with respect to such fringe benefits, not less than the greater of (i) the minimum fringe benefits for the appropriate locality and classification as determined in accordance with chapter 67 of title 41, United States Code (commonly known as the ‘Service Contract Act’), by the Secretary of Labor under paragraph (2)(A)(i), adjusted annually to reflect any changes made by such Secretary in such determinations; or (ii) the minimum fringe benefits required under an applicable State or local law (including a regulation) or policy, including the policy of a political subdivision of a State or an authority created by a compact between two or more States or one or more States and the District of Columbia, that applies to covered service workers. (2) Classifications and Wage Determinations.—(A) In general.—The Secretary of Labor shall (i) not later than 90 days after the date of enactment of this subsection and in accordance with subparagraph (B), issue a wage determination with minimum hourly wage and fringe benefits under chapter 67 of title 41, United States Code (commonly known as the ‘Service Contract Act’), appropriate for each class of covered service worker for purposes of subparagraphs (A)(ii) and (B)(i) of paragraph (1); and (ii) not later than 90 days after the date of enactment of this subsection and

annually thereafter, provide to the Secretary of Transportation the applicable minimum hourly wage and fringe benefits required for purposes of such paragraph with respect to each such class of covered service worker. (B) New Occupational Categories.—In issuing the wage determinations under subparagraph (A)(i), the Secretary of Labor (i) shall ensure that each class of covered service worker is classified appropriately in a category of occupation covered under chapter 67 of title 41, United States Code; and (ii) to the extent needed to carry out clause (i), may establish one or more new categories of occupation covered under chapter 67 of title 41, United States Code, to ensure that all classes of covered service workers have an appropriate determination of minimum hourly wage and fringe benefits. (3) Airport Sponsor Certification.—(A) Requirement.—(i) In general.—An airport sponsor subject to the requirement under paragraph (1) shall certify to the Secretary, on an annual basis, that each covered service worker, including those subject to a collective bargaining agreement, is paid a wage and fringe benefits that comply with the requirements described in subparagraphs (A) and (B) of such paragraph. (ii) Evidence of Certification.—Where certification is required under clause (i), an airport sponsor shall obtain from each entity that employs a covered service worker a certification that each such covered service worker at such airport is paid a wage and fringe benefits that comply with the requirements described in subparagraphs (A) and (B) of paragraph (1). (B) Compliance Report.—In order to ensure compliance, an airport sponsor subject to the requirement under paragraph (1) shall require any entity that employs a covered service worker at such airport to submit a report to the airport sponsor, on an annual basis, certifying compliance with the requirements described in subparagraphs (A) and (B) of paragraph (1). (C) Compliance Authority.—(i) In general.—The Secretary of Transportation shall have the authority to ensure compliance with this subsection. (ii) Good Faith Compliance by Airport Sponsor.—The Secretary of Transportation may, at the Secretary’s discretion, determine that an airport sponsor shall not be considered to be in violation of this subsection upon a showing of good faith compliance with the requirements of subparagraphs (A) and (B). (4) Non-Preemption of State or Local Laws.—Nothing in this subsection shall preempt any State or local law (including a regulation) or policy that requires a higher minimum wage or otherwise requires greater benefits or protections for covered service workers than the requirements of this subsection. (3) Passenger Facility Charges.—Section 40117(d) of title 49, United States Code, is amended by (A) in paragraph (3), striking “and” at the end; (B) redesignating paragraph (4) as paragraph (5); and (C) inserting after paragraph (3) the following: “(4) the eligible agency has certified that it is in compliance with the requirements under section 47107(x), if such requirements apply to the eligible agency; and”. (4) Discretionary Grant.—Section 47115(d)(2) of title 49, United States Code, is amended by (A) in subparagraph (A), striking “and” at the end; (B) in subparagraph (B), striking the period at the end and inserting “; and”; and (C) by adding at the end the following: “(C) the sponsor is in compliance with the requirements under section 47107(x), if such requirements apply to the sponsor.” (b) Restriction on Use of Certain Funds Under Infrastructure Investment and Jobs Act.—(1) Airport Infrastructure Grants.—The amounts made available under the heading “Airport Infrastructure Grants (Including Transfer of Funds)” under the heading “Federal Aviation Administration” in title VIII of division J of the Infrastructure Investment and Jobs Act (Public Law 117–58; 135 Stat. 1416) shall only be made available to a person who is in compliance with the labor standards for covered service workers, as required by the Secretary of Transportation under section 47107(x) of title 49, United States Code (as added by subsection (a)(2)). (2) Airport Terminal Program.—The amounts made available under the heading “Airport Terminal Program” under the heading “Federal Aviation Administration” in title VIII of division J of the Infrastructure Investment and Jobs Act (Public Law 117–58; 135 Stat. 1418) shall only be made available to a person who is in compliance with the labor standards for covered service workers, as required by the Secretary of Transportation under section 47107(x) of title 49, United States Code (as added by subsection (a)(2)).; was **WITHDRAWN**.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Pappas of New Hampshire, No. 01: Add at the end the following: SEC. \_\_\_\_ Emerging Contaminants. In addition to amounts otherwise available, there is appropriated for fiscal year 2027, out of any money in the Treasury not otherwise appropriated, \$1,000,000,000, to remain available until September 30, 2034, for capitalization grants for the Clean Water State Revolving Funds under title VI of the Federal Water Pollution Control Act: Provided, That funds provided under this section in this Act shall be for eligible uses under section 603(c) of the Federal Water Pollution Control Act that address emerging contaminants: Provided further, That funds provided under this section in this Act shall not be subject to the matching or cost share requirements of sections 602(b)(2), 602(b)(3), or 202 of the Federal Water Pollution Control Act: Provided further, That funds provided under this section in this Act deposited into a State revolving fund shall be provided to eligible recipients as assistance agreements with 100 percent principal forgiveness or as grants (or a combination of these).; was **NOT AGREED TO** by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Carbajal of California, No. 31: At the end of the bill, add the following: SEC. \_\_\_\_ RESTRICTION ON UTILIZING MARRIAGE RATES TO DETERMINE AWARD RECIPIENTS. Notwithstanding any other provision of law, the Secretary of Transportation may not make any requirement nor consider any factor, which utilizes State or local marriage rates or State or local birth rates in any of the following: (1) Selecting a person for entry into a contract of cooperative agreement. (2) Issuing a letter of intent or a letter of commitment. (3) Making a grant determination. (4) Determining whether to provide a direct loan, loan guarantee, or line of credit.; was **NOT AGREED TO** by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Moulton of Massachusetts, No. 063: Add at the end the following: SEC. \_\_\_\_ Limitation on Restrictions on Teaching of Climate Change. (a) Limitation.—None of the funds made available by this title may be used to prohibit the teaching of climate change in the Coast Guard Academy curriculum or in Coast Guard operations. (b) Sense of Congress.—It is the sense of Congress that restricting teaching on changing climates will negatively affect navigation decisions, ship safety, aids to navigation, changing Arctic shipping lanes, and Coast Guard readiness and mission capability at large.; was NOT AGREED TO by a recorded vote of 29 Yeas and 36 Nays (RC#5).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Strickland of Washington, No. 024: At the end, add the following: SEC. 100010. Improving Coast Guard Medical Services. In addition to amounts otherwise made available, there is appropriated to the Commandant of the Coast Guard, \$1,000,000,000, out of any money in the Treasury not otherwise appropriated, for the recruitment and retention of qualified medical professionals and improving access to medical care, including— (1) hiring additional qualified medical professionals; (2) providing incentive bonuses; (3) increasing career retention pay; (4) covering costs associated with increasing the number of healthcare positions across the Coast Guard; (5) construction of new clinic facilities; and (6) the modernization, repair, or retrofit of existing clinic facilities.; was NOT AGREED TO by a recorded vote of 29 Yeas and 36 Nays (RC#6).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Ryan of New York, No. 029: Add at the end the following: SEC. \_\_\_\_ Limitation on Updates to Transportation Infrastructure Finance and Innovation Program. The Secretary of Transportation may not update guidance documents or implement new policies under the transportation infrastructure finance and innovation program established under sections 602 through 609 of title 49, United States Code, that would— (1) increase the difficulty of recipients of assistance under such program to build housing units near transit hubs; or (2) increase the cost of building such housing units.; was WITHDRAWN.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Scholten of Michigan, No. 014: Add at the end the following: SEC. \_\_\_\_ Coast Guard Pay; Continuation. (a) In General.—Chapter 27 of title 14, United States Code, is amended by adding at the end the following: “§ 2780. Pay; continuation during lapse in appropriations (a) In General.—In the case of any period in which there is a Coast Guard-specific funding lapse, there are appropriated such sums as may be necessary— (1) to provide pay and allowances to military members of the Coast Guard, including the reserve component thereof, who perform active service or inactive-duty training during such period; (2) to provide pay and benefits to qualified civilian employees of the Coast Guard; (3) to provide pay and benefits to qualified contract employees of the Coast Guard; and (4) to provide for— (A) the payment of a death gratuity under sections 1475 through 1477 and 1489 of title 10, with respect to members of the Coast Guard; (B) the payment or reimbursement of authorized funeral travel and travel related to the dignified transfer of remains and unit memorial services under section 481f of title 37, with respect to members of the Coast Guard; and (C) the temporary continuation of a basic allowance of housing for dependents of members of the Coast Guard dying on active duty, as authorized by section 403(l) of title 37. (b) Coast Guard-Specific Funding Lapse.—For purposes of this section, a Coast Guard-specific funding lapse occurs in any case in which (1) a general appropriation bill providing appropriations for the Coast Guard for a fiscal year is not enacted before the beginning of such fiscal year (and no joint resolution making continuing appropriations for the Coast Guard is in effect); and (2) a general appropriation bill providing appropriations for the Department of Defense for such fiscal year is enacted before the beginning of such fiscal year (or a joint resolution making continuing appropriations for the Department of Defense is in effect). (c) Termination.—Appropriations and funds made available and authority granted for any fiscal year for any purpose under subsection (a) shall be available until whichever of the following first occurs: (1) the enactment into law of an appropriation (including a continuing appropriation) for such purpose; (2) the enactment into law of the applicable regular or continuing appropriations resolution or other Act without any appropriation for such purpose; or (3) the termination of availability of appropriations for the Department of Defense. (d) Rate for Operations; Applicability to Appropriations Acts.—Appropriations made pursuant to this section shall be at a rate for operations and to the extent and manner that would be provided by the pertinent appropriations Act. (e) Charge to Future Appropriations.—Expenditures made pursuant to this section shall be charged to the applicable appropriation, fund, or authorization whenever a bill in which such applicable appropriation, fund, or authorization is enacted into law. (f) Apportionment.—Appropriations and funds made available by or authority granted under this section may be used without regard to the time limitations for submission and approval of apportionments set forth in section 1513 of title 31, but nothing in this section may be construed to waive any other provision of law governing the apportionment of funds. (g) Definitions.—In this section: (1) Qualified Civilian Employee.—The term ‘qualified civilian employee’ means a civilian employee of the Coast Guard whom the Commandant determines is (A) providing support to members of the Coast Guard or another Armed Force; or (B) performing work as an excepted employee or an employee performing emergency work, as such terms are defined

by the Office of Personnel Management. (2) Qualified Contract Employee of the Coast Guard.—The term ‘qualified contract employee of the Coast Guard’ means an individual performing work under a contract whom the Commandant determines is— (A) providing support to military members or qualified civilian employees of the Coast Guard or another Armed Force; or (B) required to perform work during a lapse in appropriations. (b) Clerical Amendment.—The analysis for chapter 27 of title 14, United States Code, is amended by adding at the end the following: “2780. Pay; continuation during lapse in appropriations.”; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mrs. Foushee of North Carolina, No. 055; At the end of the bill, add the following: SEC \_\_\_\_ LIMITATION ON PASSENGER RAIL GRANT REDUCTION FOR STATE OF NORTH CAROLINA. The Secretary of Transportation may not rescind grant funds, nor modify or add new terms and conditions, with respect to a grant awarded to the State of North Carolina under the Federal-State partnership for intercity passenger rail program under section 24911 of title 49, United States Code, prior to January 20, 2025.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#7).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Hoyle of Oregon, No. 010: SEC.[\_\_\_\_]. Funding Improvements to National Fire Academy First Responder Training. In addition to amounts otherwise made available, there is appropriated to the Administrator of the Federal Emergency Management Agency for fiscal year 2025, out of any funds in the Treasury not otherwise appropriated, \$100,000,000 to remain available until expended for the National Fire Academy to improve training for first responders, including emergency medical services personnel and firefighters.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Deluzio of Pennsylvania, No. 018: Add at the end the following: SEC. \_\_. SAFETY REQUIREMENTS FOR TRAINS TRANSPORTING HAZARDOUS MATERIALS. (a) RULEMAKING.—Not later than 1 year after the date of the enactment of this Act, the Secretary of Transportation shall issue regulations, or modify existing regulations, establishing safety requirements, in accordance with subsection (b), with which a shipper or rail carrier operating a train transporting hazardous materials that is not subject to the requirements for a high-hazard flammable train under section 174.310 of title 49, Code of Federal Regulations, shall comply with respect to the operation of each such train and the maintenance of specification tank cars. (b) REQUIREMENTS.—The regulations issued pursuant to subsection (a) shall require shippers and rail carriers to provide advance notification and information regarding the transportation of hazardous materials described in subsection (a) to each State emergency response commissioner, Tribal emergency response commission, or any other State or Tribal agency responsible for receiving the information notification for emergency response planning information; (2) to include, in the notification provided pursuant to paragraph (1), a written gas discharge plan with respect to the applicable hazardous materials being transported; and (3) to reduce or eliminate blocked crossings resulting from delays in train movements. (c) ADDITIONAL REQUIREMENTS.—In developing the regulations required under subsection (a), the Secretary shall include requirements regarding— (1) train length and weight; (2) train consist; (3) route analysis and selection; (4) speed restrictions; (5) track standards; (6) track, bridge, and rail car maintenance; (7) signaling and train control; (8) response plans; and (9) any other requirements that the Secretary determines are necessary (d) HIGH-HAZARD FLAMMABLE TRAINS.—The Secretary may modify the safety requirements for trains subject to section 174.310 of title 49, Code of Federal Regulations, to satisfy, in whole or in part, the rulemaking required under subsection (a). SEC. \_\_. RAIL CAR INSPECTIONS. (a) RULEMAKING.— (1) INSPECTION REQUIREMENTS.—Not later than 1 year after date of the enactment of this Act, the Secretary of Transportation shall review and update, as necessary, applicable regulations under chapters I and II of subtitle B of title 49, Code of Federal Regulations— (A) to create minimum time requirements that a qualified mechanical inspector must spend when inspecting a rail car or locomotive; and (B) to ensure that all rail cars and locomotives in train consists that carry hazardous materials are inspected by a qualified mechanical inspector at intervals determined by the Secretary. (2) ABBREVIATED PRE-DEPARTURE INSPECTION.—The Secretary shall immediately amend section 215.13(c) of title 49, Code of Federal Regulations (permitting an abbreviated pre-departure inspection procedure) with respect to rail cars in train consists carrying hazardous materials. (b) AUDITS.— (1) IN GENERAL.—Not later than 60 days after the date of the enactment of this Act, the Secretary shall initiate audits of Federal rail car inspection programs, subject to the requirements under part 215 of title 49, Code of Federal Regulations, which— (A) consider whether such programs are in compliance with such part 215; (B) assess the type and content of training and performance metrics that such programs provide rail car inspectors; (C) determine whether such programs provide inspectors with adequate time to inspect rail cars; (D) determine whether such programs reflect the current operating practices of the railroad carrier; and (E) ensure that such programs are not overly reliant on train crews. (2) AUDIT SCHEDULING.—The Secretary shall (A) schedule the audits required under paragraph (1) to ensure that— (i) each Class I railroad is audited not less frequently than once every 5 years; and (ii) a select number, as determined by the Secretary, of Class II and Class III railroads are audited annually; and (B) conduct the audits described in subparagraph (A)(ii) in accordance with— (i) the Small Business Regulatory Enforcement Fairness Act of 1996 (5 U.S.C. 601 note);

and (ii) appendix C of part 209 of title 49, Code of Federal Regulations. (3) UPDATES TO INSPECTION PROGRAM.—If, during an audit required under this subsection, the auditor identifies a deficiency in a railroad’s inspection program, the railroad shall update the program to eliminate such deficiency. (4) CONSULTATION AND COOPERATION.—(A) CONSULTATION.—In conducting any audit required under this subsection, the Secretary shall consult with the railroad being audited and its employees, including any nonprofit employee labor organization representing the mechanical employees of the railroad. (B) COOPERATION.—The railroad being audited and its employees, including any nonprofit employee labor organization representing mechanical employees, shall fully cooperate with any audit conducted pursuant to this subsection— (i) by providing any relevant documents requested; and (ii) by making available any employees for interview without undue delay or obstruction. (C) FAILURE TO COOPERATE.—If the Secretary determines that a railroad or any of its employees, including any nonprofit employee labor organization representing mechanical employees of the railroad is not fully cooperating with an audit conducted pursuant to this subsection, the Secretary shall electronically notify the Committee on Commerce, Science, and Transportation of the Senate and the Committee on Transportation and Infrastructure of the House of Representatives of such non-cooperation. (c) REVIEW OF REGULATIONS.—The Secretary shall triennially determine whether any update to part 215 of title 49, Code of Federal Regulations, is necessary to ensure the safety of rail cars transported by rail carriers. (d) ANNUAL REPORT.—The Secretary shall publish an annual report on the public website of the Federal Railroad Administration that—

- (1) summarizes the findings of the prior year’s audits;
- (2) summarizes any updates made pursuant to this section; and
- (3) excludes any confidential business information or sensitive security information.

(e) RULE OF CONSTRUCTION.—Nothing in this section may be construed—

- (1) to limit the deployment of pilot programs for the installation, test, verification, and review of automated rail and train inspection technologies; or
- (2) to direct the Secretary to waive any existing inspection requirements under chapter I or II of subtitle B of title 49, Code of Federal Regulations, as part of pilot programs.

SEC. \_\_\_\_ DEFECT DETECTORS.

(a) RULEMAKING.—Not later than 1 year after the date of the enactment of this Act, the Secretary of Transportation shall issue regulations establishing requirements for the installation, repair, testing, maintenance, and operation of wayside defect detectors for each rail carrier operating a train consist carrying hazardous materials. The regulations issued pursuant to this section shall include requirements regarding the frequency of the placement of wayside defect detectors, including a requirement that all Class I railroads install a hotbox detector along every 10-mile segment of rail track over which trains carrying hazardous materials operate; performance standards for such detectors; the maintenance and repair requirements for such detectors; reporting data and maintenance records of such detectors; appropriate steps the rail carrier must take when receiving an alert of a defect or failure from or regarding a wayside defect detector; and the use of hotbox detectors to prevent derailments from wheel bearing failures, including the temperatures, to be specified by the Secretary, at which an alert from a hotbox detector is triggered to warn of a potential wheel bearing failure; and (B) any actions that shall be taken by a rail carrier upon receiving an alert from a hotbox detector of a potential wheel bearing failure. (c) DEFECT AND FAILURE IDENTIFICATION.—The Secretary shall specify the categories of defects and failures that wayside defect detectors covered by regulations issued pursuant to subsection (a) shall address, including—

- (1) axles; (2) wheel bearings; (3) brakes; (4) signals; (5) wheel impacts; and (6) other defects or failures specified by the Secretary.

SEC. \_\_\_\_ . SAFE FREIGHT ACT OF 2025. (a) SHORT TITLE.—This section may be cited as the “Safe Freight Act of 2025”. (b) FREIGHT TRAIN CREW SIZE.—Subchapter II of chapter 201 of title 49, United States Code, is amended by inserting after section 20153 the following: “§ 20154. Freight train crew size safety standards (a) MINIMUM CREW SIZE.—No freight train may be operated without a 2-person crew consisting of at least 1 appropriately qualified and certified conductor and 1 appropriately qualified and certified locomotive engineer. (b) EXCEPTIONS.—Except as provided in subsection (c), the requirement under subsection (a) shall not apply with respect to— (1) train operations on track that is not a main line track; (2) a freight train operated— (A) by a railroad carrier that has fewer than 400,000 total employee work hours annually and less than \$40,000,000 annual revenue (adjusted for inflation, as calculated by the Surface Transportation Board Railroad Inflation-Adjusted Index and Deflator Factor Table); (B) at a speed of not more than 25 miles per hour; and (C) on a track with an average track grade of less than 2 percent for any segment of track that is at least 2 continuous miles; (3) locomotives performing assistance to a train that has incurred mechanical failure or lacks the power to traverse difficult terrain, including traveling to or from the location where assistance is provided; “(4) locomotives that— “(A) are not attached to any equipment or are attached only to a caboose; and “(B) do not travel farther than 30 miles from the point of origin of such locomotive; and “(5) train operations staffed with fewer than a 2-person crew at least 1 year before the date of enactment of this section, if the Secretary determines that such operations achieve an equivalent level of safety as would result from compliance with the requirement under subsection (a). “(c) TRAINS INELIGIBLE FOR EXCEPTION.—The exceptions under subsection (b) may not be applied to— “(1) a train transporting 1 or more loaded cars carrying material toxic by inhalation (as defined in section 171.8 of title 49, Code of Federal Regulations); “(2) a train transporting— “(A) 20 or more loaded tank cars of a Class 2 material or a Class 3 flammable liquid in a continuous block; or “(B) 35 or more loaded tank cars of a Class 2 material or a Class 3 flammable liquid throughout the train consist; or “(3) a train with a total length of at least 7,500 feet. “(d) WAIVER.—A railroad carrier may seek a waiver of the requirements under this section in accordance with section 20103(d).” . (c) CLERICAL AMENDMENT.—The analysis for subchapter II of chapter 201 of title 49, United States Code, is amended by inserting after the item relating to section 20153 the following: “20154. Freight train crew size safety standards.” . SEC. \_\_\_\_ . INCREASING MAXIMUM CIVIL PENALTIES FOR

VIOLATIONS OF RAIL SAFETY REGULATIONS. (a) CIVIL PENALTIES RELATED TO TRANSPORTING HAZARDOUS MATERIALS.—Section 5123(a) of title 49, United States Code, is amended— (1) in paragraph (1), in the matter preceding subparagraph (A), by striking “\$75,000” and inserting “the greater of 0.5 percent of the person’s annual income or annual operating income, as applicable, or \$750,000”; and (2) in paragraph (2), by striking “\$175,000” and inserting “the greater of 1 percent of the person’s annual income or annual operating income, as applicable, or \$1,750,000”. (b) GENERAL VIOLATIONS OF CHAPTER 201.—Section 21301(a)(2) of title 49, United States Code, is amended— (1) by striking “\$25,000” and inserting “the greater of 0.5 percent of the person’s annual income or annual operating income, as applicable, or \$250,000”; and (2) by striking “\$100,000” and inserting “the greater of 1 percent of the person’s annual income or annual operating income, as applicable, or \$1,000,000”. (c) ACCIDENT AND INCIDENT VIOLATIONS OF CHAPTER 201; VIOLATIONS OF CHAPTERS 203 THROUGH 209.—Section 21302(a) of title 49, United States Code, is amended— (1) in paragraph (1), by striking “203–209” each place it appears and inserting “203 through 209”; and (2) in paragraph (2)— (A) by striking “\$25,000” and inserting “the greater of 0.5 percent of the person’s annual income or annual operating income, as applicable, or \$250,000”; and (B) by striking “\$100,000” and inserting “the greater of 1 percent of the person’s annual income or annual operating income, as applicable, or \$1,000,000”. (d) VIOLATIONS OF CHAPTER 211.—Section 21303(a)(2) of title 49, United States Code, is amended— (1) by striking “\$25,000” and inserting “the greater of 0.5 percent of the person’s annual income or annual operating income, as applicable, or \$250,000”; and (2) by striking “\$100,000” and inserting “the greater of 1 percent of the person’s annual income or annual operating income, as applicable, or \$1,000,000”. SEC. \_\_\_\_ . SAFER TANK CARS. (a) PHASE-OUT SCHEDULE.—Notwithstanding section 7304 of the FAST Act (49 U.S.C. 20155 note), beginning on May 1, 2027, a rail carrier may not use DOT–111 specification railroad tank cars that do not comply with DOT–117, DOT–117P, or DOT–117R specification requirements, as in effect on the date of enactment of this Act, to transport Class 3 flammable liquids regardless of the composition of the train consist. (b) CONFORMING REGULATORY AMENDMENTS.— (1) IN GENERAL.—The Secretary of Transportation— (A) shall immediately remove or revise the date-specific deadlines in any applicable regulations or orders to the extent necessary to conform with the requirement under subsection (a); and (B) may not enforce any date-specific deadlines or requirements that are inconsistent with the requirement under subsection (a). (2) RULE OF CONSTRUCTION.—Except as required under paragraph (1), nothing in this section may be construed to require the Secretary to issue regulations to implement this section. SEC. \_\_\_\_ . HAZARDOUS MATERIALS TRAINING FOR FIRST RESPONDERS. (a) ANNUAL REGISTRATION FEE.—Section 5108(g) of title 49, United States Code, is amended by adding at the end the following: “(4) ADDITIONAL FEE FOR CLASS I RAIL CARRIERS.—In addition to the fees collected pursuant to paragraphs (1) and (2), the Secretary shall establish and annually impose and collect from each Class I rail carrier a fee in an amount equal to \$1,000,000.”. (b) ASSISTANCE FOR LOCAL EMERGENCY RESPONSE TRAINING.—Section 5116(j) of title 49, United States Code, is amended— (1) in paragraph (1)(A), by striking “liquids” and inserting “materials”; and (2) in paragraph (3), by amending subparagraph (A) to read as follows: “(A) IN GENERAL.—To carry out the grant program established pursuant to paragraph (1), the Secretary may expend, during each fiscal year— (i) the amounts collected pursuant to section 5108(g)(4); and (ii) any amounts recovered during such fiscal year from grants awarded under this section during a prior fiscal year.”. (c) SUPPLEMENTAL TRAINING GRANTS.—Section 5128(b)(4) of title 49, United States Code is amended by striking “\$2,000,000” and inserting “\$4,000,000”. SEC. \_\_\_\_ . CONSOLIDATED RAIL INFRASTRUCTURE AND SAFETY IMPROVEMENTS. (a) IN GENERAL.—Section 22907(c) of title 49, United States Code, is amended by adding at the end the following: “(17) Expanding the use and effectiveness of wayside defect detectors to better prevent the derailment of trains transporting hazardous materials.”. (b) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to carry out section 22907(c)(17) of title 49, United States Code (as added by subsection (a)), \$22,000,000. SEC. \_\_\_\_ . IMPLEMENTATION OF RECOMMENDATIONS. Not later than 2 years after the date of enactment of this Act, and every 2 years thereafter, the Secretary of Transportation shall submit to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Commerce, Science, and Transportation of the Senate a report on the progress of the Secretary in implementing the recommendations in chapter 4 of the report titled “Norfolk Southern Railway Derailment and Hazardous Materials Release” issued on June 25, 2024 by the National Transportation Safety Board (NTSB/RIR-24-05).; was **WITHDRAWN**.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Friedman of California, No. 032: Add at the end the following: SEC. \_\_\_\_ . FUNDING FOR DISASTER RELATED DAMAGE TO TRANSPORTATION INFRASTRUCTURE. In addition to amounts otherwise available, there is appropriated for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$100,000,000, to remain available until expended, for carrying out section 5324 of title 49, United States Code.; WAS NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Gillen of New York, No. 031: Add at the end the following: SEC. \_\_\_\_ . INVESTING IN HIGHWAY SAFETY IMPROVEMENTS. In addition to amounts otherwise available, there is appropriated for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$5,000,000,000, to remain available until expended, for the

purposes of carrying out eligible projects under section 148 of title 23, United States Code.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ranking Member Larsen of Washington, No. 027 Rev 1: At the end of the title, add the following: SEC. \_\_\_. PROHIBITION ON USE OF FUNDS RELATING TO PRIVATIZATION OF AIR TRAFFIC CONTROL SYSTEM. None of the funds provided by section 100008 of this Act may be expended for the purposes of transferring to a private entity or to otherwise transition the ownership of, or oversight or management authority over, the air traffic control system of the United States from the Federal Aviation Administration.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Nadler of New York, No. 017 Rev 1: At the end of the bill, add the following: SEC. \_\_\_. FUNDING FOR TRANSIT PASSENGER AND OPERATOR SAFETY AND SECURITY. In addition to amounts otherwise available, there is appropriated for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$1,000,000,000, to remain available until expended, for use by the Secretary of Transportation to issue capital grants for crime prevention and security, as authorized in section 5321 of title 49, United States Code.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#8).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Brownley of California, No. 021: Add at the end the following: SEC. \_\_\_. ZERO EMISSION BUSES. In addition to amounts otherwise made available, there is appropriated for each of fiscal years 2025 through 2034, out of any money in the Treasury not otherwise appropriated, \$2,000,000,000 to the Secretary of Transportation to provide grants for zero emission buses pursuant to section 5339(c) of title 49, United States Code.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#9).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Carbajal of California, No. 007: At the end of the bill, add the following: SEC. \_\_\_. ASSISTANCE TO SMALL SHIPYARDS. In addition to amounts otherwise available, there is appropriated for fiscal year 2026, out of any money in the Treasury not otherwise appropriated, \$100,000,000 to remain available until September 30, 2030, to the Maritime Administration for small shipyard grants under section 54101 of title 46, United States Code.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garcia of Illinois, No. 007: Strike subsection (b) of section 100007 (and redesignate subsequent subsections accordingly).; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#10).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Pappas of New Hampshire, No. 015: At the end of the bill, add the following: SEC. \_\_\_. NATIONAL ELECTRIC VEHICLE INFRASTRUCTURE FORMULA PROGRAM. None of the funds made available under this title may be expended or collected until funds made available to carry out the National Electric Vehicle Formula Program under paragraph (2) under the heading “Federal Highway Administration” of title VIII of division J of the Infrastructure Investment and Jobs Act (Public Law 117–58; 135 Stat. 1421) are distributed to each State, in accordance with such paragraph.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Moulton of Massachusetts, No. 016: At the end, add the following: SEC. \_\_\_. PREVENTING CONFLICTS OF INTEREST IN FAA CONTRACTING. Not later than 14 days after the date of enactment of this Act, the Secretary of Transportation and the Administrator of the Federal Aviation Administration shall submit to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Commerce, Science, and Transportation information on how the Administration is ensuring an open, transparent and legally defensible bid process for any Administration contracts regarding air traffic control systems, equipment, and technology; provide a briefing to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Commerce, Science, and Transportation on how the Administration is preventing conflicts of interest

between employees of the Department of Government Efficiency, Starlink, and Space-X; and submit the plan to accelerate drawdown, replacement, or enhancement of legacy systems identified as outdated, insufficient, unsafe, or unstable by the Administrator as required under section 622 of the FAA Reauthorization Act of 2024 (49 U.S.C. 44505 note).; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Ryan of New York, No. 024: At the end, add the following: SEC. \_\_\_. MEDICAID FUNDING. No reduction to funding of the Medicaid program or to any benefits received by recipients of Medicaid may be made by this Act.; was ruled NOT GERMANE.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Hoyle of Oregon, No. 008: At the end, add the following: SEC. \_\_\_. AMOUNT OF TOTAL BUDGET RESOURCES FROM HARBOR MAINTENANCE TRUST FUND. In accordance with section 2101 of the Water Resources Reform and Development Act of 2014 (33 U.S.C. 2238b), the total budget resources made available from the Harbor Maintenance Trust Fund for fiscal year 2026 shall equal 100 percent of the total amount of harbor maintenance taxes received in fiscal year 2025.; was WITHDRAWN.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Scholten of Michigan, No. 023: At the end, add the following: SEC. 100010. LIMITATION ON REMOVAL OF CORRIDOR IDENTIFICATION AND DEVELOPMENT PROGRAM PROJECTS. The Secretary of Transportation may not remove any project from the corridor identification and development program that was included in such program prior to January 20, 2025.; was NOT AGREED TO by a recorded vote of 31 Yeas and 35 Nays (RC#11).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Friedman of California, No. 01: At the end, add the following: SEC. \_\_\_. UNITED STATES SECTION, INTERNATIONAL BOUNDARY AND WATER COMMISSION. In addition to amounts otherwise available, there is appropriated for fiscal year 2027, out of any money in the Treasury not otherwise appropriated, \$100,000,000, to remain available until September 30, 2034, for the study, design, construction, operation, or maintenance of wastewater treatment works, water conservation projects, or flood control works, and related structures, under the authority of the United States Section of the International Boundary and Water Commission.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Gillen of New York, No. 019: At the end of the title, add the following: SEC. \_\_\_. PROHIBITION ON USE OF FUNDS RELATING TO INCREASED TRAFFIC FATALITIES. None of the funds provided by this title may be expended until the Comptroller General of the United States certifies that nothing in this title may result in an increase in traffic fatalities.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ranking Member Larsen of Washington, No. 014: At the end, insert the following: SEC. \_\_\_. PRIORITIZATION OF GRANTS; PROHIBITION ON TERMINATION. The Secretary of the Department of Transportation—(1) shall prioritize carrying out workforce development grants under section 625 of the FAA Reauthorization Act of 2018 (49 U.S.C. 40101 note); and (2) may not terminate, furlough, suspend, lay off, or remove any employee of the Department that is tasked with supporting such grants.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#12).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garamendi of California, No. 024: Add at the end the following: SEC. \_\_\_. PROTECT DISCRETIONARY GRANT PROGRAM FUNDING. In addition to amounts otherwise available, there is appropriated for fiscal year 2027, out of any funds in the Treasury not otherwise appropriated, \$2,400,000,000, to remain available until September 30, 2034, to the Secretary of Transportation to carry out section 176 of title 23, United States Code.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Brownley of California, No. 022: Add at the end the following: SEC. \_\_\_\_ PUBLIC TRANSPORTATION FUNDING FOR OLYMPIC AND PARALYMPIC GAMES. In addition to amounts otherwise made available, there is appropriated for fiscal year 2025, out of any funds in the Treasury not otherwise appropriated, \$3,200,000,000, to support transportation infrastructure for the 2028 Summer Olympic and Paralympic games.; WAS WITHDRAWN.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garcia of Illinois, No. 008: Add at the end the following: SEC. \_\_\_\_ PROHIBITION ON FUNDING RELATING TO INTERSTATE RELOCATION OF ALIENS. None of the funds made available by this title may be used by the United States Coast Guard to relocate an alien from a location in the United States or the Territories of the United States to another location in the United States or the Territories of the United States.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Scholten of Michigan, No. 034: Add at the end the following: SEC. \_\_\_\_ FUNDING CHILDCARE AND CHILDCARE PROGRAMS OF THE COAST GUARD. In addition to amounts otherwise available, there is appropriated to the Commandant of the Coast Guard for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$300,000,000, to remain available until September 30, 2029, for use increasing the quality of and access to childcare and childcare programs, including—(1) hiring additional qualified childcare professionals; (2) providing incentive bonuses; (3) increasing career retention pay; (4) costs associated with increasing the number of childcare positions across the Coast Guard child development centers; (5) costs associated with the construction of new childcare development centers; (6) costs associated with the rehabilitation, remodeling, or retrofitting of current childcare development centers; and (7) increasing the childcare subsidy amount that Coast Guard members may receive.; WAS NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#13).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Deluzio of Pennsylvania, No. 044: Add at the end the following: SEC. \_\_\_\_ CIVIL PENALTIES. The Secretary of Transportation shall issue such regulations as are necessary to update section 218.9 of title 49, Code of Federal Regulations, to increase the dollar amounts under such section—(1) from \$1,114 to \$2,228; (2) from \$36,439 to \$72,878; and (3) from \$145,754 to \$291,508.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Friedman of California, No. 053: Add at the end the following: SEC. \_\_\_\_ RESTORATION AND ENHANCEMENT GRANTS. The Secretary of Transportation may not rescind grant funds, nor modify or add new terms and conditions, with respect to a restoration and enhancement grant awarded under section 22908 of title 49, United States Code, prior to January 20, 2025.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ranking Member Larsen of Washington, No. 035: Page 16, line 20, insert “and shall be used for current authorized expenditures, including from the Mass Transit Account” after “Fund”.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Brownley of California, No. 023 Rev 1: Page 18, strike lines 12 through 17 (and redesignate the subsequent subsections accordingly). At the end, add the following: SEC. 100010. ALTERNATIVE FUEL AND LOW-EMISSION AVIATION TECHNOLOGY PROGRAM. For purposes of establishing a competitive grant program for eligible entities to carry out projects located in the United States that produce, transport, blend, or store sustainable aviation fuel, or develop, demonstrate, or apply low-emission aviation technologies, in addition to amounts otherwise available, there are appropriated to the Secretary for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2034—(1) \$350,000,000 for projects relating to the production, transportation, blending, or storage of sustainable aviation fuel; (2) \$50,000,000 for projects relating to low-emission aviation technologies; and (3) \$10,000,000 to fund the award of grants under this section, and oversight of the program, by the Secretary.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#14).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garcia of Illinois, No. 009: At the end of the bill, add the following: SEC. \_\_\_\_ NO FUNDS FOR TRANSFERS TO UNITED STATES NAVAL STATION, GUANTANAMO BAY, CUBA. None of the funds made available by this Act may be used to fund the United States Coast Guard in moving any equipment, cargo, or person to the United States Naval Station, Guantanamo Bay, Cuba, for the express purpose of participating in, or providing assistance with, border security directives of the Secretary of Homeland Security.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Scholten of Michigan, No. 01: SEC. \_\_\_\_ EPA GEOGRAPHIC CLEAN WATER PROGRAMS. In addition to amounts otherwise available, there is appropriated for fiscal year 2027, out of any money in the Treasury not otherwise appropriated, \$2,000,000,000, to remain available until September 30, 2034, for carrying out the Great Lakes Restoration Initiative under section 118 of the Federal Water Pollution Control Act, the Chesapeake Bay Program under section 117 of such Act, the Long Island Sound program under section 119 of such Act, the Patrick Leahy Lake Champlain Basin Program under section 120 of such Act, the Lake Pontchartrain Basin Restoration Program under section 121 of such Act, the Columbia River Basin Restoration Program under section 123 of such Act, the San Francisco Bay program under section 125 of such Act, the Puget Sound program under section 126 of such Act, and the national estuary program under section 320 of such Act: Provided, That the Administrator of the Environmental Protection Agency may waive or reduce the required non-Federal share for amounts made available under this section in this Act for the purposes described in this section.; was NOT AGREED TO by a recorded vote of 31 Yeas and 35 Nays (RC#15).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Deluzio of Pennsylvania, No. 051: At the end of the bill, add the following: SEC. \_\_\_\_ CONSOLIDATED RAIL INFRASTRUCTURE AND SAFETY IMPROVEMENT PROGRAM. The Secretary of Transportation may not rescind grant funds, nor modify or add new terms and conditions, with respect to a grant for consolidated rail infrastructure and safety improvements awarded under section 22907 of title 49, United States Code, prior to January 20, 2025.; was NOT AGREED TO by a recorded vote of 31 Yeas and 35 Nays (RC#16).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Friedman of California, No. 040: At the end of the bill, add the following: SEC. 100010. FEDERAL SHARE OF DISASTER ASSISTANCE FOR CERTAIN DISASTERS. Notwithstanding any other provision of law, the Federal share of assistance provided for a covered major disaster shall not be less than 100 percent for expenses incurred not less than 1 year after the declaration date for such disaster. In this section, the term “covered major disaster” means any of the following disasters declared under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170): (1) North Carolina Tropical Storm Helene, declared on September 28, 2024 (DR-4827-NC); (2) California Wildfires and Straight-line Winds, declared on January 8, 2025 (DR-4856-CA); was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Brownley of California, No. 071 Rev 1: At the end of section 100001, add the following: (j) REPORTS ON BORDER SECURITY ACTIVITIES OF THE COAST GUARD.—(1) IN GENERAL.—With respect to any amounts made available under this section to the Coast Guard for the purposes of conducting border security activities directed by the Department of Homeland Security, the Commandant of the Coast Guard shall submit to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Commerce, Science, and Transportation of the Senate a report for each occurrence in which—(A) the border security activities degrade the capability of the Coast Guard to conduct search and rescue efforts; and (B) the degradation described in subparagraph (A) result in death or loss at sea. (2) CONTENTS.—The report in paragraph (1) shall contain, at a minimum— (A) an accounting of all assets and personnel deployed to border security activities at the time of the search and rescue effort, and any resulting force laydown posture; (B) a summary of the search and rescue case; (C) a description of the efforts undertaken by the Coast Guard to respond, to include all mobilized assets and requests for assistance, tasked to other government agencies or non-governmental entities or individuals; and (D) response times for each asset tasked to conduct search and rescue efforts. (3) SUBMISSION TO CONGRESS.—At the end of each fiscal year in which amounts described in paragraph (1) are made available, the Commandant of the Coast Guard shall submit to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Commerce, Science, and Transportation of the Senate a report that— (A) contains each report required under this subsection and any other incidents not previously reported that would be required under this subsection; (B) provides an analysis of what actions

could have been taken if assets had not been deployed to conduct border security activities; and (C) recommendations regarding future asset coverage that would not degrade the search and rescue capabilities of the Coast Guard.; WAS NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#17).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garcia of Illinois, No. 010; At the end of the bill, add the following: SEC. 100010. CHICAGO REGION ENVIRONMENTAL AND TRANSPORTATION EFFICIENCY PROGRAM. The Secretary of Transportation may not rescind any grant carried out by the Chicago Region Environmental and Transportation Efficiency Program.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Friedman of California, No. 003: At the end of the bill, add the following: SEC. \_\_\_\_ . SURFACE TRANSPORTATION BOARD MONTHLY REPORT ON EFFECTS OF TARRIFS ON FREIGHT RAIL SHIPPING. Not later than 30 days after the date of enactment of this Act, and monthly thereafter for each month in which a tariff imposed by Congress or the President on or after January 20, 2025, is in effect, the Surface Transportation Board shall submit to Congress a report describing the effects of each such tariff for the period covered by the report on the volume of goods transported by freight rail in the United States to or from a port of the United States for export or import.; WAS NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Friedman of California, No. 029: At the end, add the following: SEC. \_\_\_\_ . ADDITIONAL FUNDS FOR IT SYSTEMS. In addition to amounts otherwise made available, there is appropriated for fiscal year 2025 out of any funds in the Treasury not otherwise appropriated, \$300,000,000 to the Federal Emergency Management Agency to remain available until expended to update the software and information technology systems used to disburse assistance to disaster survivors.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Friedman of California, No. 059: Add at the end the following: SEC. \_\_\_\_ . PROTECTING INVESTMENTS IN LOCAL COMMUNITIES. The Secretary of Transportation may not rescind any grant funding awarded to States or local governments if the rescission of funds would – (1) result in less investment for pedestrian and bicycle safety improvements; (2) result in increased traffic congestion; or (3) limit access to jobs or economic hubs.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#18).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Friedman of California, No. 035: At the end, add the following: SEC. \_\_\_\_ . MAJOR DISASTER FUNDING. (a) IN GENERAL.—In addition to amounts otherwise made available, there is appropriated for fiscal year 2025, out of any funds in the Treasury not otherwise appropriated, \$20,000,000,000, to remain available until expended, to the Administrator of the Federal Emergency Management Agency for necessary expenses to carry out the Robert T. Stafford Disaster Relief and Emergency Assistance Act for major disasters, including Hurricane Helene and the Los Angeles wildfires. (b) DESIGNATION OF FUNDS.—Funds made available under subsection (a) shall be designated as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)(2)(D)).; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#19).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Ryan of New York, No. 027: At the end, add the following: SEC. \_\_\_\_ . ELIMINATION OF SALT CAP. The limitation on the amounts available to be claimed as State and local tax deductions to Federal income tax liabilities shall be eliminated.; was ruled NOT GERMANE.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garcia of California, No. 015: At the end, insert the following: SEC. \_\_\_\_ . PROHIBITION ON ACTIVITIES RELATED TO DEPORTATION. No funds made available by this Act may be used to allow any employee of the Department of Transportation or Federal Aviation Administration to authorize any flights related to the deportation of United States citizens.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Scholten of Michigan, No. 016: Page 20, after line 20, insert the following (and redesignate the following paragraphs accordingly): (2) of the amounts made available under paragraph (1), not less than 10 percent shall be for replacement of control towers described in section 608 of the FAA Reauthorization Act of 2024 (118–63); **WAS NOT AGREED TO by voice vote.**

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garcia of California, No. 027: At the end, add the following: SEC. \_\_\_\_ . PORT INFRASTRUCTURE. In addition to amounts otherwise available, there is appropriated for fiscal year 2026, out of any money in the Treasury not otherwise appropriated, \$10,900,000,000 to remain available until September 30, 2035, to the Maritime Administration for port infrastructure development grants under section 54301 of title 46, United States Code.; **WAS NOT AGREED TO by voice vote.**

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Titus of Nevada, No. 013: At the end, add the following: SEC. \_\_\_\_ . LIMITATION ON CANCELLATION OF CERTAIN PROJECTS. The President, the head of any Federal agency, or any other Federal official may not cancel or rescind any funding for a project approved before the date of enactment of this Act to bring a Federal building into compliance with the accessibility standard under the Act entitled “An Act to insure that certain buildings financed with Federal funds are so designed and constructed as to be accessible to the physically handicapped”, approved August 12, 1968 (commonly known as the “Architectural Barriers Act of 1968”); **was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#20).**

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Moulton of Massachusetts, No. 046: At the end, add the following: SEC. \_\_\_\_ . LIMITATION ON CANCELLATION OF RAIL GRANTS. The Secretary of Transportation may not reduce or cancel any grant provided under subtitle V of title 49, United States Code, prior to January 20, 2025, unless, not later than 30 days before the reduction or cancellation is to occur, the Secretary submits to the Committee on Commerce, Science, and Transportation of the Senate and the Committee on Transportation and Infrastructure of the House of Representatives a report that describes— (1) the legal justifications for such reduction or cancellation; and (2) the impact of such reduction or cancellation on route ridership.; **was NOT AGREED TO by voice vote.**

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garamendi of California, No. 028: At the end, add the following: SEC. \_\_\_\_ . PROHIBITING UNCOORDINATED, UNSCHEDULED WATER RELEASES. (a) IN GENERAL.—None of the funds appropriated or otherwise made available under this Act may be used by the U.S. Army Corps of Engineers to conduct releases from U.S. Army Corps of Engineers-owned or operated reservoirs, locks, dams, and other water control projects in which storage is operated and managed for authorized purposes or from non-U.S. Army Corps of Engineers reservoirs, locks, dams, and other water control projects in which storage is operated and managed for flood control and navigation and subject to U.S. Army Corps of Engineers’ direction if the U.S. Army Corps of Engineers does not, to the maximum extent practicable and reasonable— (1) coordinate in advance with all appropriate— (A) Federal, State, regional, and local government officials; (B) managers of interrelated projects in the same system; (C) agricultural stakeholders; (D) public safety officials; and (E) other stakeholders with basin interests who are or could be impacted; and (2) adhere to the U.S. Army Corps of Engineers’ established water control management policies, including the policies described in— (A) the Water Resources Development Act of 2024 (Public Law 118–272); and (B) the document published by the U.S. Army Corps of Engineers, entitled “Engineer Regulation 1110-2-240”, and dated May 2016.; **was NOT AGREED TO by voice vote.**

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Titus of Nevada, No. 155: Insert after section 100008 the following: SEC. \_\_\_\_ . REPORT ON FAA CONTROL TOWER STAFFING LEVELS. Not later than 120 days after the date of enactment of this section, the Administrator of the Federal Aviation Administration shall submit to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Commerce, Science, and Transportation of the Senate a report outlining the air traffic controller staffing levels at each tower under the Contract Tower Program (as defined under section 47124(e) of title 49, United States Code) and whether each such tower meets the minimum staffing requirements of 4 controllers per tower. The Administrator shall also include in the report information on hours of operation, number

of runways, and any other additional information that the Administrator determines appropriate about the staffing level at each contract tower.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Titus of Nevada, No. 033: Add at the end the following: SEC. \_\_. PROHIBITION ON ELIMINATION OF FUNDING RELATING TO AIR TRAVEL ACCESSIBILITY. Funding may not be eliminated from any program, initiative, or rulemaking activity designed to improve air travel for passengers with disabilities as required under subtitle B of title V of the FAA Reauthorization Act of 2024 (49 U.S.C. 41728 note).; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#21).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Norton of the District of Columbia, No. 065: Add at the end the following: SEC. \_\_. PROTECTING VULNERABLE ROAD USERS. The Secretary of Transportation may not rescind any grant award issued for the neighborhood access and equity grant program under section 177 of title 23, United States Code, that includes activities related to pedestrian or bicycle safety.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#22).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Pou of New Jersey, No. 01: Add at the end the following: SEC. \_\_. STORMWATER CONTROL. In addition to amounts otherwise available, there is appropriated for fiscal year 2027, out of any money in the Treasury not otherwise appropriated, \$250,000,000, to remain available until September 30, 2034, for capitalization grants for the Clean Water State Revolving Funds under title VI of the Federal Water Pollution Control Act: Provided, That funds provided under this section in this Act shall be for eligible uses under section 603(c) of the Federal Water Pollution Control Act that address municipal combined sewer overflows, sanitary sewer overflows, or stormwater: Provided further, That funds provided under this section in this Act shall not be subject to the matching or cost share requirements of sections 602(b)(2), 602(b)(3), or 202 of the Federal Water Pollution Control Act: Provided further, That funds provided under this section in this Act deposited into a State revolving fund shall be provided to eligible recipients as assistance agreements with 100 percent principal forgiveness or as grants (or a combination of these).; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Pou of New Jersey, No. 002: Add at the end the following: SEC. \_\_. FUNDING FOR EFFICIENT WORLD CUP GAMES. In addition to amounts otherwise available, there is appropriated for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$500,000,000, to remain available until expended, to carry out eligible projects under title 23, United States Code, or title 49, United States Code, to support a State, local government, Indian Tribe, or metropolitan planning organization that is supporting transportation needs for the Men's World Cup event of the Fédération Internationale de Football Association (FIFA) carried out in the United States.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Sykes of Ohio, No. 020: At the end, add the following: SEC. \_\_. NATIONAL ELECTRIC VEHICLE FORMULA PROGRAM. In addition to amounts otherwise made available, there is appropriated for fiscal years 2027 through 2031, out of any money in the Treasury not otherwise appropriated, \$5,000,000,000, to remain available until expended, to carry out the National Electric Vehicle Formula Program established under paragraph (2) of the heading "Federal Highway Administration—Highway Infrastructure Program" of title VIII of division J of the Infrastructure Investment and Jobs Act (Public Law 117–58).; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garamendi of California, No. 029: At the end of the bill, add the following: SEC. \_\_. REPEAL OF AUTHORITY RELATING TO REPROGRAMMING DURING NATIONAL EMERGENCIES. Section 923 of the Water Resources Development Act of 1986 (33 U.S.C. 2293) is repealed.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Deluzio of Pennsylvania, No. 019: At the end, add the following: SEC. 100010. ADDITIONAL

FUNDS FOR CORPS OF ENGINEERS CONSTRUCTION. In addition to amounts otherwise available, there is appropriated to the Secretary of the Army for fiscal year 2026, out of any money in the Treasury not otherwise appropriated, \$1,400,000,000 to remain available until expended for Corps of Engineers Construction funding for construction, replacement, rehabilitation, and expansion of inland waterways projects.; **was NOT AGREED TO** by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Pou of New Jersey, No. 028: At the end of the bill, add the following: SEC. \_\_. AMTRAK GATEWAY PROGRAM GRANTS. The Secretary of Transportation may not rescind any grant issued with respect to the Gateway Program carried out by Amtrak on the Northeast Corridor.; **was NOT AGREED TO** by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Pou of New Jersey, No. 060: At the end, add the following: SEC. \_\_. RESTRICTION ON CERTAIN EXECUTIVE ACTIONS. No funds made available by this Act may be used to execute or enforce any of the following with respect to an employee or officer of the Federal Aviation Administration or the National Transportation Safety Board: (1) Presidential Memorandum published on January 20, 2025, titled “Hiring Freeze”. (2) Executive Order 14210 published on February 11, 2025, titled “Implementing the President’s ‘Department of Government Efficiency’ Workforce Optimization Initiative”. (3) Presidential Memorandum published on April 17, 2025, titled “Extension of Hiring Freeze”. (4) Any mass reduction in force or other equivalent adverse employment actions that would likely result in more than 10 employees departing the agency, including— (A) deferred resignation programs; (B) early buy-out resignation or retirement programs; and (C) terminating 10 or more employees at once. (5) Any personnel disciplinary actions or terminations that are informed by the 5-bullet-point weekly survey of the “Department of Government Efficiency”.; **was NOT AGREED TO** by a recorded vote of 30 Yeas and 36 Nays (RC#23).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Carbajal of California, No. 023: At the end, add the following: SEC. 100010. IMPROVING COAST GUARD HOUSING. In addition to amounts otherwise made available, there is appropriated to the Commandant of the Coast Guard, \$2,000,000,000 for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to increase the quality of and access to housing, including— (1) costs associated with the construction of new housing units and communities; (2) costs associated with the rehabilitation, remodeling, or retrofitting of current housing units and communities; and (3) costs associated with the procurement of real property.; **was NOT AGREED TO** by a recorded vote of 30 Yeas and 36 Nays (RC#24).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Carbajal of California, No. 024: At the end, add the following: SEC. 100010. ADDITIONAL FUNDS. (a) IN GENERAL.—In addition to amounts otherwise made available, there is appropriated to the Commandant of the Coast Guard, \$100,000,000 for fiscal year 2025, \$100,000,000 for fiscal year 2026, \$100,000,000 for fiscal year 2027, \$100,000,000 for fiscal year 2028, and \$100,000,000 for fiscal year 2029 for the purposes of providing reimbursement to victims of sexual assault under section 2780 of title 14, United States Code, as added by this Act. (b) VICTIMS COMPENSATION FUND.—Subchapter III of chapter 27 of title 14, United States Code, is amended by adding after Section 2779 the following new section: “SEC. 2780. VICTIMS COMPENSATION FUND. “(a) IN GENERAL.—It is the purpose of this section to provide compensation to any eligible member of the Coast Guard who was a victim of sexual assault. “(b) ADMINISTRATION.—Not later than 180 days after the enactment of this section, the Commandant shall— “(1) administer the compensation program established under this section; “(2) promulgate all procedural and substantive policies for the administration of this section; and “(3) employ administrative personnel to perform the duties required under this section. “(c) FILING OF CLAIMS.— “(1) IN GENERAL.—Claims may be filed under this subsection based on the following: “(A) A victim filing a claim under this subsection must only make a prima facie case that a sexual assault occurred in order to meet the eligibility criteria under subparagraphs (2) and (3). “(B) The claim shall be submitted in accordance with paragraph (3). “(C) The claim shall include the amount of compensation sought. “(2) ELIGIBILITY.—The following persons who are victims of a sexual assault are eligible to file a claim under this subsection: “(A) Any servicemember who was on active duty service as part of the regular United States Coast Guard at the time of the assault. “(B) Any servicemember who was part of the reserve component of the United States Coast Guard at the time of the assault who either— “(i) was on ‘active duty for operational support’ orders, ‘extended active duty’ orders, ‘inactive duty training’ orders, or ‘active duty training’ orders at the time of the assault; or “(ii) has identified the perpetrator of the sexual assault as a current or former servicemember of the United States Coast Guard. “(3) CLAIM.— “(A) IN GENERAL.—The Commandant shall develop a minimum criterion that claimants shall refer to when submitting claims under this subsection. The Commandant shall ensure that such claims can be filed electronically. “(B) CONTENTS.—The claim submitted under subparagraph (A) may contain any or all of the following:

“(i) a copy of the DD-2910, CG-5370, or equivalent; “(ii) any papers, records, statements, reports of investigation, or any related media documenting the facts and circumstances surrounding the sexual assault; or “(iii) any court documents or findings from any court proceedings regarding the sexual assault. “(4) LIMITATION.—Claimants have up to 50 years from the date of the sexual assault to file a claim in accordance with this subsection. “(d) REVIEW AND DETERMINATION.— “(1) REVIEW.—The Commandant shall review a claim submitted under subsection (c) and determine— “(A) whether the claimant is an eligible individual under subsection (c); “(B) with respect to a claimant determined to be an eligible individual— “(i) the extent of the harm to the claimant, including any economic and non-economic losses; and “(ii) the amount of compensation to which the claimant is entitled based on the harm to the claimant, the facts of the claim, and the individual circumstances of the claimant; “(C) if any compensation related to the sexual assault had been paid to the claimant, such as— “(i) information from the claimant concerning any possible economic and non-economic losses that the claimant suffered as a result of the assault; and “(ii) information regarding collateral sources of compensation the claimant has received as a result of the sexual assault; and “(D) whether additional documentation must be provided by the claimant to make a determination on the claim. “(2) NEGLIGENCE.—With respect to a claimant, the Commandant shall not consider negligence or any other theory of liability that may apply. “(3) DETERMINATION.—(A) IN GENERAL.—Not later than 120 days after that date on which a claim is filed under subsection (a), the Commandant shall complete a review, make a determination, and provide written notice to the claimant, with respect to the matters that were the subject of the claim under review. Such a determination shall not be subject to judicial review. (B) OPPORTUNITY TO PROVIDE DOCUMENTATION.—During the review process and prior to making a determination, the Commandant shall afford the claimant an opportunity to provide additional documentation that may be necessary to review the claim and make a determination. (C) PROCEDURAL ERROR.—The Commandant shall not deny a claim solely on the basis of procedural error, and must give the claimant an opportunity to refile the claim. If such procedural error occurs, the time shall be tolled from the date of the initial filing until the claimant refiles the claim. (D) APPEAL.—If a claimant files an appeal, the Commandant may not reduce original compensation amount as set by the initial determination when making a final determination after the appeal process concludes. “(4) RIGHTS OF CLAIMANT.—A claimant shall have— “(A) the right to appeal the initial determination on the claim; “(B) the right to correct any deficiencies with the claim prior to an initial determination being made; and “(C) any other due process rights determined appropriate by the Commandant. “(5) COLLATERAL COMPENSATION.—The Commandant may reduce the amount of compensation determined under paragraph (1)(B)(ii) by the amount of the collateral source compensation the claimant has received from other means as a result of the sexual assault. “(6) APPEALS.—Should a claimant appeal the initial determination, a claimant shall have— “(A) the right to request a hearing; “(B) the right to be represented by an attorney; and “(C) the right to present additional evidence in rebuttal, which may be presented, through documentary evidence or witness testimony. “(e) PAYMENTS.— “(1) IN GENERAL.—Not later than 30 days after the date on which a determination is made by the Commandant regarding the amount of compensation due a claimant under this title, the Commandant shall authorize payment to such claimant of the amount determined with respect to the claimant. If a claimant files an appeal, the payment shall be paused until the resolution of the appeal. “(2) PAYMENT AUTHORITY.—This title constitutes budget authority in advance of appropriations Acts and represents the obligation of the Federal Government to provide for the payment of amounts for compensation under this title. “(f) DEFINITIONS.—In this section: “(1) VICTIM.—The term ‘victim’ means a person who has suffered physical, sexual, financial, or emotional harm as a result of the commission of a crime of sexual assault. “(2) SEXUAL ASSAULT.—The term ‘sexual assault’ means any act or acts that are defined under the Uniform Code of Military Justice or defined as a sexual assault by other State or Federal laws. “(g) REPORT.—At the end of each fiscal year, the Coast Guard shall provide to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Commerce, Science, and Transportation of the Senate a report detailing the amount of reimbursements that have been paid out of the fund.”. (c) CLERICAL AMENDMENT.—The analysis for chapter 27 of title 14, United States Code, is amended by inserting after the item relating to section 2779 the following: “2780. Victims Compensation Fund.”.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#25).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Pappas of New Hampshire, No. 045: Add at the end the following SEC. \_\_. BOARDING PRIORITY FOR VETERANS AND PASSENGERS WITH DISABILITIES. The Secretary of Transportation shall ensure that commercial airlines operating under part 121 of title 14, Code of Federal Regulations, have a policy to prioritize the boarding of veterans and passengers with disabilities before the boarding of any other passengers.; WAS NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#26).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. McDonald Rivet of Michigan, No. 006: Add at the end the following: SEC. \_\_. PROHIBITION ON USE OF FUNDS TO CLOSE SOCIAL SECURITY FIELD OFFICES. Notwithstanding any other provision of law, the Administrator of the General Services Administration may not use any funds from the Federal Building Fund to close a Social Security Field Office.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#27).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. McDonald Rivet of Michigan, No. 005: Add at the end the following: SEC. \_\_\_\_ ENHANCING THE GREAT LAKES RESTORATION INITIATIVE. In addition to amounts otherwise available, there is appropriated for each of fiscal years 2025 through 2034, out of any money in the Treasury not otherwise appropriated, \$25,000,000, to remain available until September 30, 2034, for carrying out section 118(c)(7) of the Federal Water Pollution Control Act (33 U.S.C. 1268(c)(7)).; was NOT AGREED TO by a recorded vote of 31 Yeas and 35 Nays (RC#28).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. McDonald Rivet of Michigan, No. 008: Add at the end the following: SEC. 100010. SEWER OVERFLOW AND STORMWATER REUSE MUNICIPAL GRANTS. In addition to amounts otherwise made available, there is appropriated for fiscal year 2027 through fiscal year 2034, out of any money in the Treasury not otherwise appropriated, \$2,800,000,000 to remain available until fiscal year 2034, for carrying out section 221 of the Federal Water Pollution Control Act (33 U.S.C. 1301). The Administrator of the Environmental Protection Agency may waive or reduce the required non-Federal share for rural, Tribal, and economically disadvantaged communities for amounts made available under this section in this Act for the purposes described in this section.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. McDonald Rivet of Michigan, No. 072: Add at the end the following: SEC. \_\_\_\_ DISBURSEMENT OF FEMA FUNDS. The Administrator of the Federal Emergency Management Agency shall fulfill all eligible major disaster reimbursements before or after the date of enactment of this title.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Huffman of California, No. 015 Rev 1: Add at the end the following: SEC. \_\_\_\_ INSPECTOR GENERAL AUDIT OF WASTE, FRAUD, AND ABUSE. (a) IN GENERAL.—Not later than 90 days after the date of enactment of this section, the inspector general of the Department of Transportation shall conduct an independent audit of waste, fraud, and abuse at the Department related to SpaceX, Tesla, Starlink, The Boring Company, Neural Link, and xAI. (b) CONTENTS.—In conducting the study required under subsection (a), the inspector general shall— (1) compile a list of all matters under the purview of the Department in which SpaceX, Tesla, Starlink, The Boring Company, Neural Link, or xAI has any interest, stake, or engagement; (2) compile all documents and communications related to any procurements, grants, contracts, cooperative agreements, or interagency agreements, under the jurisdiction of the Department in which any of Elon Musk’s businesses is a party; (3) compile a detailed and complete list, including roles, titles, and length of service with the Federal Government, of any Federal employees or contractors terminated, placed on administrative leave, transferred, or in any way removed from their positions by, or on the recommendation or orders of the Department of Governmental Efficiency or a special government employee who were involved in any investigation into any of SpaceX, Tesla, Starlink, The Boring Company, Neural Link, or xAI; (4) compile a detailed and complete list of all steps the Department is taking to ensure compliance with all relevant conflicts of interest and ethics laws pertaining to SpaceX, Tesla, Starlink, The Boring Company, Neural Link, or xAI; (5) compile a detailed and complete list of all actions the Department is taking to ensure that special government employees, the Department of Governmental Efficiency, or employees of SpaceX, Tesla, Starlink, The Boring Company, Neural Link, and xAI are not permitted access to information that would give SpaceX, Tesla, Starlink, The Boring Company, Neural Link, or xAI an advantage over competitors; (6) provide recommendations to eliminate or mitigate any cases of waste, fraud, and abuse at the Department related to SpaceX, Tesla, Starlink, The Boring Company, Neuralink, and xAI; and (7) determine whether any actions or resources are needed to improve oversight, prevent conflicts of interest, and eliminate waste, fraud, and abuse. (c) REPORT.—The inspector general shall submit to Congress and make publicly available a report containing the findings of the study conducted under this section.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#29).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Norton of the District of Columbia, No. 058: Add at the end the following: SEC. \_\_\_\_ PREDISASTER HAZARD MITIGATION FUNDING. In addition to amounts otherwise made available, there is appropriated for fiscal years 205 through 2029, out of any funds in the Treasury not otherwise appropriated, \$5,000,000,000, to carry out the predisaster hazard mitigation program under section 203 of the Robert T. Stafford

Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133).; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#30).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Huffman of California, No. 032: At the end, add the following: SEC. \_\_\_\_ DOGE, SPACE X, AND STARLINK EMPLOYEE RESTRICTIONS. (a) IN GENERAL.—No funds provided by this Act may be expended to designate any employees of the Department of Government Efficiency, Space X or Starlink to serve in any leadership roles or capacities at the Federal Aviation Administration or Department of Transportation. (b) TRANSPORTATION AND LODGING.—None of the funds made available by this Act may be used to—(1) establish or maintain offices and workspaces for employees of the Department of Government Efficiency, Space X or Starlink at the Department of Transportation or the Federal Aviation Administration; or (2) reimburse the cost of transportation or lodging related to such employees.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#31).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. McDonald Rivet of Michigan, No. 007; Add at the end the following SEC. \_\_\_\_ LOCAL BRIDGE FUNDING. (a) IN GENERAL.—In addition to amounts otherwise available, there is appropriated for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$5,000,000,000, to remain available until expended, for carrying out eligible projects under the paragraph (1) under the heading “Federal Highway Administration—Highway Infrastructure Program” of title VIII of division J of the Infrastructure Investment and Jobs Act (Public Law 117–58). (b) APPORTIONMENT.—Amounts provided by this section shall be apportioned to States in the same manner as described in the eighth proviso of the paragraph described in subsection (a).; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Figures of Alabama, No. 030: Add at the end the following: SEC. \_\_\_\_ BRIDGE INVESTMENT FUNDING. In addition to amounts otherwise available, there is appropriated for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$5,000,000,000, to remain available until expended, for carrying out eligible projects under section 124 of title 23, United States Code. Subsection (c)(5)(B) of such section shall not apply to grants awarded with amounts made available in this section.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Figures of Alabama, No. 021: At the end, add the following: SEC. \_\_\_\_ PROHIBITION ON REDUCTION IN FORCE. The President or the Administrator of the Federal Emergency Management Agency may not reduce the number of employees of the Agency until the Comptroller General of the United States confirms that the Agency is sufficiently prepared to ensure public safety for the 2025 hurricane season.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Figures of Alabama, No. 017: At the end of the title, add the following: SEC. 100010. PROHIBITION 1 ON USE OF FUNDS RELATING TO LOSS OF DOMESTIC MANUFACTURING CAPACITY. None of the funds provided by this title may be expended until the Comptroller General of the United States certifies that nothing in this title may result in a reduction or loss in domestic manufacturing capacity.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Stanton of Arizona, No. 022: At the end, add the following: SEC. \_\_\_\_ ADDITIONAL FUNDS FOR EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM. In addition to amounts otherwise made available, there is appropriated for fiscal year 2025 out of any funds in the Treasury not otherwise appropriated, \$500,000,000 to the Federal Emergency Management Agency to remain available until expended for the Emergency Management Performance Grant Program of the Agency to improve State and local capacity to respond to disasters.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Stanton of Arizona, No. 027: At the end, add the following: SEC. \_\_\_\_ DISBURSEMENT OF

CERTAIN FUNDS. The Administrator of the Federal Emergency Management Agency shall disburse all funds for projects selected by the Administrator for funding under section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133) on or before the date of enactment of this Act.; **was NOT AGREED TO** by a recorded vote of 30 Yeas and 36 Nays (RC#32).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Stanton of Arizona, No. 039: Add at the end the following: SEC. \_\_\_\_ FUNDING FOR TRIBAL EMERGENCY MANAGEMENT CAPACITY AND DISASTER PREPAREDNESS. In addition to amounts otherwise made available, there is appropriated for fiscal year 2025, out of any funds in the Treasury not otherwise appropriated, \$500,000,000, to remain available until expended, to the Administrator of the Federal Emergency Management Agency for the purpose of building emergency management capacity and disaster preparedness in federally recognized Tribes.; **was NOT AGREED TO** by a recorded vote of 30 Yeas and 36 Nays (RC#33).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garamendi of California, No. 030: At the end of the bill, add the following: SEC. \_\_\_\_ MARITIME SECURITY TRUST FUND ESTABLISHED. Section 50301 of title 46, United States Code, is amended— (1) by striking the section heading and inserting “Funds established”; (2) in subsection (e)— (A) in paragraph (2), by redesignating subparagraphs (A), (B), and (C), as clauses (i), (ii), and (iii), respectively, and adjusting the margins accordingly; (B) by redesignating paragraphs (1), (2), and (3), as subparagraphs (A), (B), and (C), respectively, and adjusting the margins accordingly; (C) in subparagraph (A), as redesignated by subparagraph (B), by striking “paragraph (2)” and inserting “subparagraph (B)”; (D) in subparagraph (B), as redesignated by subparagraph (B), in the matter preceding clause (i), by striking “Paragraph (1)” and inserting “Subparagraph (A)”; and (E) in subparagraph (C), as redesignated by subparagraph (B), by striking “Paragraph (1)” and inserting “Subparagraph (A)”; (3) in subsection (f), by redesignating paragraphs (1) through (4) as subparagraphs (A) through (D), respectively, and adjusting the margins accordingly; (4) by redesignating subsections (b) through (g) as paragraphs (2) through (7), respectively, and adjusting the margins accordingly; (5) in subsection (a), by striking “In General” and all that follows through “There is a” and inserting the following: “(a) VESSEL OPERATIONS REVOLVING FUND.— “(1) IN GENERAL.—There is a”; (6) in paragraph (4), by striking “subsection (a)” and inserting “paragraph (1)”; and (7) by adding at the end the following: “(b) MARITIME SECURITY TRUST FUND.— “(1) IN GENERAL.—There is a ‘Maritime Security Trust Fund’ for use in carrying out programs or activities associated with supporting the merchant marine of the United States and the maritime industrial base. “(2) TRANSFER OF AMOUNTS.—The Fund shall be credited with amounts equivalent to the receipts from each of the following: “(A) The taxes received in the Treasury under— “(i) section 60301 of this title (relating to regular tonnage taxes); “(ii) section 60302 of this title (relating to special tonnage taxes); and “(iii) section 60303 of this title (relating to light money). “(B) The revenue collected from— “(i) duties imposed under section 466 of the Tariff Act of 1930 (19 U.S.C. 1466) (relating to equipment and repair of vessels); “(ii) duties, fees, or monetary penalties imposed by the United States Trade Representative under section 301 of the Trade Act of 1974 (19 U.S.C. 2411) pursuant to the determination of the Trade Representative that the targeting of the maritime, logistics, and shipbuilding sectors for dominance by the People’s Republic of China is unreasonable and burdens or restricts United States commerce, notice of which was published in the Federal Register on January 23, 2025 (90 Fed. Reg. 8089); and “(iii) duties imposed under section 60502 of this title (relating to discriminating duty on goods imported in foreign vessels or from contiguous countries). “(C) Any penalties paid with respect to a vessel pursuant to any of the following sections of this title: “(i) Section 2017. “(ii) Section 2302. “(iii) Section 3318. “(iv) Section 3718. “(v) Section 4106. “(vi) Section 5116. “(vii) Section 11303. “(viii) Section 11501. “(ix) Section 12151. “(x) Section 12507. “(xi) Section 14701. “(xii) Section 30707, with respect to the portion of the fine that goes to the United States Government under subsection (c) of such section. “(xiii) Section 31309. “(xiv) Section 31330. “(xv) Section 41107. “(xvi) Section 41108. “(xvii) Section 42108. “(xviii) Section 44104. “(xix) Section 70052. “(xx) Section 70119. “(xxi) Section 70506. “(xxii) Section 80509. “(D) Any revenue generated in connection with the seizure and forfeiture of a maritime vessel under— “(i) section 3 of the Act of August 5, 1935 (49 Stat. 518, chapter 438; 19 U.S.C. 1703); “(ii) section 70052 of this title; and “(iii) section 70507 of this title. “(3) TOTAL BALANCE.—The total amount in the Maritime Security Trust Fund at any time shall not exceed \$20,000,000,000. “(4) EXPENDITURES.—Amounts in the Maritime Security Trust Fund shall be available through October 1, 2035, for making expenditures to meet those obligations of the United States heretofore and hereafter incurred which are authorized to be paid out of the Maritime Security Trust Fund, including— “(A) the Assistance for Small Shipyards Program under section 54101 of this title; “(B) the Federal Ship Financing Program under section 53702 of this title; and “(C) other similar maritime expenses, including maritime education and workforce expenses, as determined by the Administrator of the Maritime Administration.; **was NOT AGREED TO** by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Stanton of Arizona, No. 038: Add at the end the following: SEC. \_\_\_\_ FUNDING FOR EXTREME HEAT MITIGATION. In addition to amounts otherwise made available, there is appropriated for fiscal year 2025, out of any funds in the Treasury not otherwise appropriated, \$500,000,000, to remain available until expended, to the Administrator of the Federal Emergency Management Agency to fund extreme heat mitigation measures that may save

lives during extreme heat events.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#34).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Sykes of Ohio, No. RECON 025: Add at the end the following: SEC. \_\_\_. ADDITIONAL FUNDS FOR NATIONAL DOMESTIC PREPAREDNESS CONSORTIUM. In addition to amounts otherwise made available, there is appropriated for fiscal year 2025 out of any funds in the Treasury not otherwise appropriated, \$100,000,000 to the National Domestic Preparedness Consortium to remain available until expended to improve training for first responders including police, emergency medical services, and firefighters for the purpose of being prepared to respond to events such as the East Palestine Train Derailment.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#35).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Strickland of Washington, No. 036: Add at the end the following: SEC. \_\_\_. FUNDING FOR DISASTERS. The President shall declare that a major disaster exists under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170), pursuant to the request submitted to the President by the Governor of such States, for the straight-line winds, flooding, landslides, and mudslides event in Washington that occurred during November 17 to November 25, 2024, causing over \$34,000,000 of damages, and severe storms and tornadoes in Arkansas during the period of March 14 to 15 causing over \$8,000,000 of damages.: was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#36).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Stanton of No. 069: Add at the end the following: SEC. \_\_\_. PRESERVING TRIBAL SAFETY AND ACCESSIBILITY GRANTS. The Secretary of Transportation may not rescind any funds for grants provided under the neighborhood access and equity grant program under section 177 of title 23, United States Code, that—(1) were awarded to a Tribal government; or (2) provide funds for activities on Tribal facilities.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Stanton of Arizona, No. 070: Add at the end the following: SEC. \_\_\_. FUNDING FOR ENHANCED MOBILITY FOR SENIORS AND PEOPLE WITH DISABILITIES. In addition to amounts otherwise available, there is appropriated for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$1,000,000,000, to remain available until expended, for purposes of carrying out section 5310 of title 49, United States Code.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. DeSaulnier of California, No. 007: At the end of the bill, add the following: SEC. \_\_\_. GRANTS FOR CHARGING AND FUELING INFRASTRUCTURE. In addition to amounts otherwise available, there is appropriated to the Secretary of Transportation for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, \$700,000,000, to remain available until September 30, 2029, for use carrying out the grant program under section 151(f) of title 23, United States Code.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. DeSaulnier of California, No. 062: Add at the end the following: SEC. \_\_\_. RESTRICTION ON EXPERIMENTAL LAUNCHES WITHOUT A REIMBURSEMENT PLAN FOR THE FLYING PUBLIC. (a) RESTRICTION.—No funds made available by this title may be used for the Administrator of the Federal Aviation Administration to approve any launch licenses or permits for experimental rockets, from an applicant that has, on at least 2 occasions, failed to follow license requirements within the last 5 years, unless— (1) the applicant includes in the application for such approval a plan, in the event of a significant unscheduled or unanticipated flight disruption to the national airspace system as a result of the proposed launch, to reimburse— (A) passengers of any air carrier operating under part 121 of title 14, Code of Federal Regulations, that are impacted by such a disruption, for any additional costs resulting from such a disruption; and (B) any air carriers operating under part 121 of title 14, Code of Federal Regulations, that are impacted by such a disruption, for any additional operational costs resulting from such a disruption; (2) the applicant accepts as a condition of any subsequent such approval, that the applicant will execute the plan described in paragraph (1) in the event of a significant unscheduled or unanticipated disruption; and (3) the Administrator determines that the plan would be sufficient to provide reimbursement for economic and compensatory damages equitable to

reimbursements required of air carriers operating under part 121 of title 14, Code of Federal Regulations. (b) DEFINITION OF SIGNIFICANT UNSCHEDULED OR UNANTICIPATED DISRUPTION.—In this section, the term “significant unscheduled or unanticipated disruption” means any unscheduled launch event in which the Administrator of the Federal Aviation Administration— (1) creates at least one unscheduled debris response area; and (2) reroutes air carriers operating under part 121 of title 14, Code of Federal Regulations.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. McDonald Rivet of Michigan, No. 024: Add at the end the following: SEC. \_\_. TRAINING FOR FIRST RESPONDERS. The Comptroller General of the United States shall certify that the National Fire Academy, Emergency Management Institute, and the National Domestic Preparedness Consortium are fully operational and offering in-person training to first responders.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. DeSaulnier of California, No. 067: Add at the end the following: SEC. \_\_. SAVING TAXPAYER DOLLARS THROUGH LOW-COST FLIGHTS. (a) IN GENERAL.—No funds made available by this Act may be used to approve air transportation for a political appointee, unless such air transportation— (1) is, if possible, on an air carrier operating under part 121 of title 14, Code of Federal Regulations, regardless of the number of connections; and (2) uses the lowest cost ticket that includes luggage. (b) EXCEPTION.—Paragraph (1) shall not apply in any case in which— (1) the political appointee demonstrates that alternative flight arrangements would be significantly cheaper; (2) the political appointee has a disability or other underlying situation that renders air transportation described in paragraph (1) prohibitive; or (3) security concerns necessitate alternative travel arrangements.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Stanton of Arizona, No. 074: Page 18, strike line 24 and all that follows through page 19, line 15.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#37).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Sykes of Ohio, No. 025: Add at the end of the bill the following: SEC. \_\_. AIRPORT TERMINAL PROGRAM. In addition to amounts otherwise available, there is appropriated to the Secretary of Transportation, out of any money in the Treasury not otherwise appropriated, to carry out the grant program established under the heading “Airport Terminal Program” under the heading “Federal Aviation Administration” in title VIII of division J of the Infrastructure Investment and Jobs Act (Public Law 117–58; 135 Stat. 1418), the following amounts: (1) \$1,000,000,000 for fiscal year 2027, to remain available until 2031. (2) \$1,000,000,000 for fiscal year 2028, to remain available until 2032. (3) \$1,000,000,000 for fiscal year 2029, to remain available until 2033. (4) \$1,000,000,000 for fiscal year 2030, to remain available until 2034. (5) \$1,000,000,000 for fiscal year 2031, to remain available until 2035. (6) \$1,000,000,000 for fiscal year 2032, to remain available until 2036. (7) \$1,000,000,000 for fiscal year 2033, to remain available until 2037. (8) \$1,000,000,000 for fiscal year 2034, to remain available until 2038. (9) \$1,000,000,000 for fiscal year 2035, to remain available until 2039.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#38).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Gillen of New York, No. 016: Add at the end the following: SEC. \_\_. MARITIME ADMINISTRATION FUNDING. In addition to amounts otherwise available, there is appropriated to the Secretary of Transportation, out of the Maritime Security Trust Fund established under section 9512 of the Internal Revenue Code of 1986, for fiscal years 2025 through 2029, for the phased rehabilitation, modernization, and construction of facilities and infrastructure of the Maritime Administration, \$1,020,000,000, of which— (1) \$54,000,000 is appropriated for fiscal year 2025 for design and planning purposes, which shall be used for the development of a design-build plan for the phased rehabilitation, modernization, and construction of facilities and infrastructure; and (2) \$241,500,000 is appropriated for each of fiscal years 2026 through 2029 for construction.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Sykes of Ohio, No. 026: At the end, add the following: SEC. 100010. RECONNECTING COMMUNITIES PILOT PROGRAM. In addition to amounts otherwise made available, there are appropriated for fiscal years 2025 through 2029, out of any funds in the Treasury not otherwise appropriated, \$30,000,000 to remain available

until September 30, 2034, to carry out the Reconnecting Communities Pilot Program under section 11509 of division A of the Inflation Reduction Act (23 U.S.C. 101 note).; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Carson of Indiana, No. 050: At the end of the bill, add the following: SEC. \_\_\_\_ AMTRAK NATIONAL NETWORK. The Secretary of Transportation may not rescind grant funds, nor modify or add new terms and conditions, with respect to a grant provided to Amtrak for the National Network pursuant to section 243 of title 49, United States Code, prior to January 20, 2025.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Sykes of Ohio, No. 023: Add at the end the following: SEC. \_\_\_\_ RECOMMENDATIONS FOR SAFETY. (a) RULEMAKING.—Not later than 1 year after the date on which the National Transportation Safety Board issues the report on the East Palestine, Ohio crash, the Secretary of Transportation, in consultation with the Administrator of the Federal Railroad Administration, shall issue regulations, or modify existing regulations, based on such report establishing safety requirements, in accordance with subsection (b), with which a rail carrier operating a train transporting hazardous materials that is not subject to the requirements for a high-hazard flammable train under section 174.310 of title 49, Code of Federal Regulations, shall comply with respect to the operation of each such train and the maintenance of specification tank cars. (b) REQUIREMENTS.—The regulations issued pursuant to subsection (a) shall require rail carriers— (1) to provide advance notification and information regarding the transportation of hazardous materials; described in subsection (a) to each State emergency response commissioner, the tribal emergency response commission, or any other State or tribal agency responsible for receiving the information notification for emergency response planning information; (2) to include, in the notification provided pursuant to paragraph (1), a written gas discharge plan with respect to the applicable hazardous materials being transported; and (3) to reduce or eliminate blocked crossings resulting from delays in train movements. (c) ADDITIONAL REQUIREMENTS.—In developing the regulations required under subsection (a), the Secretary shall include requirements regarding— (1) train length and weight; (2) train consist; (3) route analysis and selection; (4) speed restrictions; (5) track standards; (6) track, bridge, and rail car maintenance; (7) signaling and train control; and (8) response plans. SEC. \_\_\_\_ INSPECTIONS. (a) TIME AVAILABLE FOR INSPECTION.—(1) IN GENERAL.—Subchapter II of chapter 201 of title 49, United States Code, is amended by adding at the end the following: “§ 20172. Time available for inspection “(a) IN GENERAL.—No railroad may limit the time required for an employee to complete a railcar, locomotive, or brake inspection to ensure that each railcar, locomotive, and brake system complies with safety laws and regulations. “(b) REQUIREMENT.—Employees shall perform their inspection duties promptly and shall not delay other than for reasons related to safety.”. (2) CLERICAL AMENDMENT.—The analysis for subchapter II of chapter 201 of title 49, United States Code, is amended by adding at the end the following: “20172. Time available for inspection.”. (b) PRE-DEPARTURE RAILCAR INSPECTIONS.—Not later than 120 days after the date of the enactment of this Act, the Secretary of Transportation shall amend the pre-departure inspection requirements for Class I railroads under part 215 of title 49, Code of Federal Regulations (as written on such date of enactment)— (1) to ensure that after initial consultation with the Federal Railroad Administration, and after each subsequent annual consultation, each railroad identifies inspection locations and, at such locations, has inspectors designated under part 215 available for the purpose of inspecting freight cars; (2) to ensure that all freight cars are inspected by an inspector designated under part 215 at a designated inspection location in the direction of travel as soon as practicable; and (3) to require each railroad that operates railroad freight cars to which such part 215 applies to designate persons qualified to inspect railroad freight rail cars, subject to any existing collective bargaining agreement, for compliance and determinations required under such part. (c) QUALIFIED LOCOMOTIVE INSPECTIONS.—Not later than 1 year after the date of the enactment of this Act, the Secretary shall review and amend, as necessary, regulations under chapters 229 and 243 of title 49, Code of Federal Regulations— (1) to ensure appropriate training qualifications and proficiency of employees, including qualified mechanical inspectors, performing locomotive inspections; and (2) for locomotives in service on a Class I railroad, to require an additional daily inspection to be performed by a qualified mechanical inspector be between the current intervals under section 229.23(b)(2) of title 49, Code of Federal Regulations. (d) AUDITS.—(1) IN GENERAL.—Not later than 60 days after the date of the enactment of this Act, the Secretary shall initiate audits of Federal railcar, locomotive, and train brake system inspection compliance with chapter II of subtitle B of title 49, Code of Federal Regulations, which— (A) consider whether the railroad has in place procedures necessary for railcar, locomotive, and train brake system inspection compliance under such chapter; (B) assess the type, content, and adequacy of training and performance metrics the railroad provides employees who perform railcar, locomotive, and train brake system inspections, including the qualifications specified for such employees; (C) determine whether the railroad has practices that would interfere with an employee’s responsibility to perform an inspection safely; (D) determine whether railcars, locomotives, and train brake systems are inspected on the railroad’s network in accordance with such chapter; (E) involve proper communication of identified defects to railroad personnel and make appropriate use of remedial action reports to verify that repairs are made; (F) determine whether managers coerce employees to sign off on any documents verifying an inspection or repair of a railcar, locomotive, or train brake system; (G) determine whether the railroad’s inspection procedures reflect the current operating practices of the railroad carrier; and (H) ensure that railroad inspection procedures only provide for the use of persons permitted to perform each relevant inspection under such chapter. (2) AUDIT SCHEDULING.—The Secretary shall— (A) schedule the audits required under paragraph (1) to ensure that— (i) every Class I railroad is audited not less frequently than once every 5 years; and (ii) a

limited number, as determined by the Secretary, of Class II and Class III railroads are audited annually, provided that— (I) no audit of a tourist, scenic, historic, or excursion operation may be required under this subsection; and (II) no other Class II or III railroad may be audited more frequently than once every 5 years; and (B) conduct the audits described in subparagraph (A)(ii) in accordance with— (i) the Small Business Regulatory Enforcement Fairness Act of 1996 (5 U.S.C. 601 note); and (ii) appendix C of part 209 of title 49, Code of Federal Regulations. (3) UPDATES TO INSPECTION PROGRAM AND PROCEDURES.—If, during an audit required under this subsection, the auditor identifies a deficiency in a railroad’s procedures or practices necessary to ensure compliance with chapter II of subtitle B of title 49, Code of Federal Regulations, the railroad shall eliminate such deficiency, after first being provided the opportunity to address whether such a deficiency exists. (4) CONSULTATION AND COOPERATION.— (A) CONSULTATION.—In conducting any audit required under this subsection, the Secretary shall consult with the railroad being audited and its employees, including any nonprofit employee labor organization representing the employees of the railroad that conduct railcar, locomotive, or train brake system inspections. (B) COOPERATION.—The railroad being audited and its employees, including any nonprofit employee labor organization representing mechanical employees, shall fully cooperate with any audit conducted pursuant to this subsection— (i) by providing any relevant documents requested; and (ii) by making available any employees for interview without undue delay or obstruction. (C) FAILURE TO COOPERATE.—If the Secretary determines that a railroad or any of its employees, including any nonprofit employee labor organization representing mechanical employees of the railroad is not fully cooperating with an audit conducted pursuant to this subsection, the Secretary shall electronically notify the Committee on Commerce, Science, and Transportation of the Senate and the Committee on Transportation and Infrastructure of the House of Representatives of such non-cooperation. (e) REVIEW OF REGULATIONS.—Not later than 5 years after the date of the enactment of this Act, and periodically thereafter, the Secretary shall determine whether any update to chapters I and II of subtitle B of title 49, Code of Federal Regulations, is necessary to ensure the adequacy of railcar, locomotive, and train brake system inspections. (f) ANNUAL REPORT.—The Secretary shall publish an annual report on the public website of the Federal Railroad Administration that— (1) summarizes the findings of the audits conducted pursuant to subsection (c) during the most recently concluded fiscal year; (2) summarizes any updates made to chapter I or II of subtitle B of title 49, Code of Federal Regulations, pursuant to this section; and (3) excludes any confidential business information or sensitive security information. (g) RULE OF CONSTRUCTION.—Nothing in this section may be construed— (1) to provide the Secretary with any authority to interpret, revise, alter, or apply a collectively bargained agreement, nor any authority over collective bargaining, collectively bargained agreements, or any aspect of the Railway Labor Act (45 U.S.C. 151 et seq.); (2) to alter the terms or interpretations of existing collective bargaining agreements; or (3) to abridge any procedural rights or remedies provided under a collectively bargained agreement. SEC. \_\_\_\_ DEFECT DETECTORS. (a) RULEMAKING.—Not later than 1 year after the date of the enactment of this Act, the Secretary of Transportation shall issue regulations establishing requirements for the installation, repair, testing, maintenance, and operation of wayside defect detectors for each rail carrier operating a train consist carrying hazardous materials. (b) REQUIREMENTS.—The regulations issued pursuant to subsection (a) shall include requirements regarding— (1) the frequency of the placement of wayside defect detectors, including a requirement that all Class I railroads install a hotbox detector along every 10-mile segment of rail track over which trains carrying hazardous materials operate; (2) performance standards for such detectors; (3) the maintenance and repair requirements for such detectors; (4) reporting data and maintenance records of such detectors; (5) appropriate steps the rail carrier must take when receiving an alert of a defect or failure from or regarding a wayside defect detector; and (6) the use of hotbox detectors to prevent derailments from wheel bearing failures, including— (A) the temperatures, to be specified by the Secretary, at which an alert from a hotbox detector is triggered to warn of a potential wheel bearing failure; and (B) any actions that shall be taken by a rail carrier upon receiving an alert from a hotbox detector. (c) DEFECT AND FAILURE IDENTIFICATION.—The Secretary shall specify the categories of defects and failures that wayside defect detectors covered by regulations issued pursuant to subsection (a) shall address, including— (1) axles; (2) wheel bearings; (3) brakes; (4) signals; (5) wheel impacts; and (6) other defects or failures specified by the Secretary. (d) SAFETY PLACARDS.— (1) IN GENERAL.—In issuing regulations under subsection (a), the Secretary shall require that placards covered under section 172.519 of title 49, Code of Federal Regulations, be able to withstand heat in excess of 180 degrees. (2) UPDATE BASED ON RECOMMENDATIONS.—The Secretary may, upon recommendation from the National Transportation Safety Board, issue such regulations as are necessary to increase the heat threshold described in paragraph (1). SEC. \_\_\_\_ INCREASING MAXIMUM CIVIL PENALTIES FOR VIOLATIONS OF RAIL SAFETY REGULATIONS. (a) CIVIL PENALTIES RELATED TO TRANSPORTING HAZARDOUS MATERIALS.—Section 5123(a) of title 49, United States Code, is amended— (1) in paragraph (1), in the matter preceding subparagraph (A), by striking “\$75,000” and inserting “the greater of 0.5 percent of the person’s annual income or annual operating income or \$750,000”; and (2) in paragraph (2), by striking “\$175,000” and inserting “the greater of 1 percent of the person’s annual income or annual operating income or \$1,750,000”. (b) GENERAL VIOLATIONS OF CHAPTER 201.—Section 21301(a)(2) of title 49, United States Code, is amended— (1) by striking “\$25,000.” and inserting “the greater of 0.5 percent of the person’s annual income or annual operating income or \$250,000”; and (2) by striking “\$100,000.” and inserting “the greater of 1 percent of the person’s annual income or annual operating income or \$1,000,000”. (c) ACCIDENT AND INCIDENT VIOLATIONS OF CHAPTER 201; VIOLATIONS OF CHAPTERS 203 THROUGH 209.—Section 21302(a) is amended— (1) in paragraph (1), by striking “203–209” each place it appears and inserting “203 through 209”; and (2) in paragraph (2)— (A) by striking “\$25,000” and inserting “the greater of 0.5 percent of the person’s annual income or annual operating income or \$250,000”; and (B) by striking “\$100,000” and inserting “the greater of 1 percent of the person’s annual income or annual operating income or \$1,000,000”. (d) VIOLATIONS OF CHAPTER 211.—Section 21303(a)(2) is amended— (1) by striking “\$25,000.” and inserting “the greater of 0.5 percent of the person’s annual income or annual operating income or

\$250,000”; and (2) by striking “\$100,000.” and inserting “the greater of 1 percent of the person’s annual income or annual operating income or \$1,000,000”. SEC. \_\_\_\_ . SAFER TANK CARS. (a) PHASE-OUT SCHEDULE.—Beginning on May 1, 2030, a rail carrier may not use DOT–111 specification railroad tank cars that do not comply with DOT–117, DOT–117P, or DOT–117R specification requirements, as in effect on the date of enactment of this Act, to transport Class 3 flammable liquids regardless of the composition of the train consist. (b) CONFORMING REGULATORY AMENDMENTS.—(1) IN GENERAL.—The Secretary— (A) shall immediately remove or revise the date-specific deadlines in any applicable regulations or orders to the extent necessary to conform with the requirement under subsection (a); and (B) may not enforce any date-specific deadlines or requirements that are inconsistent with the requirement under subsection (a). (2) RULE OF CONSTRUCTION.—Except as required under paragraph (1), nothing in this section may be construed to require the Secretary to issue regulations to implement this section. SEC. \_\_\_\_ . HAZARDOUS MATERIALS TRAINING FOR FIRST RESPONDERS. (a) ANNUAL REGISTRATION FEE.—Section 5108(g) of title 49, United States Code, is amended by adding at the end the following: “(4) ADDITIONAL FEE FOR CLASS I RAIL CARRIERS.—In addition to the fees collected pursuant to paragraphs (1) and (2), the Secretary shall establish and annually impose and collect from each Class I rail carrier a fee in an amount equal to \$1,000,000.”. (b) ASSISTANCE FOR LOCAL EMERGENCY RESPONSE TRAINING.—Section 5116(j)(1)(A) of title 49, United States Code, is amended— (1) by striking “liquids” and inserting “materials”; and (2) in paragraph (3), by amending subparagraph (A) to read as follows: “(A) IN GENERAL.—To carry out the grant program established pursuant to paragraph (1), the Secretary may expend, during each fiscal year— “(i) the amounts collected pursuant to section 5108(g)(4); and “(ii) any amounts recovered during such fiscal year from grants awarded under this section during a prior fiscal year.”. (c) SUPPLEMENTAL TRAINING GRANTS.—Section 5128(b)(4) of title 49, United States Code is amended by striking “\$2,000,000” and inserting “\$4,000,000”. SEC. \_\_\_\_ . FREIGHT TRAIN CREW SIZE SAFETY STANDARDS. (a) FREIGHT TRAIN CREW SIZE.—Subchapter II of chapter 201 of title 49, United States Code, is amended by inserting after section 20153 the following: “§ 20154. Freight train crew size safety standards “(a) MINIMUM CREW SIZE.—Except as provided in subsection (b), no Class I railroad carrier may operate a freight train without a 2-person crew consisting of at least 1 appropriately qualified and certified conductor and 1 appropriately qualified and certified locomotive engineer. “(b) EXCEPTIONS.— “(1) IN GENERAL.—Except as provided in paragraph (2), the requirement under subsection (a) shall not apply with respect to— “(A) train operations on track that is not main line track; “(B) locomotives performing assistance to a train that has incurred mechanical failure or lacks the power to traverse difficult terrain, including traveling to or from the location where assistance is provided; “(C) locomotives that— “(i) are not attached to any equipment or are attached only to a caboose; and “(ii) travel not farther than 50 miles from the point of origin of such locomotive; and “(D) train operations staffed with fewer than a 2-person crew at least 1 year before the date of the enactment of the Safe Freight Act of 2024, except if the Secretary determines that such operations do not achieve an equivalent level of safety as would result from compliance with the requirement under subsection (a). “(2) TRAINS INELIGIBLE FOR EXCEPTION.—The exceptions under paragraph (2) shall not apply with respect to— “(A) a high-hazard train; or “(B) a train with a total length of at least 7,500 feet. “(c) WAIVER.—A railroad carrier may seek a waiver of the requirements under subsection (a) in accordance with section 20103(d). “(d) DEFINITIONS.—In this section: “(1) HIGH-HAZARD TRAIN.—The term ‘high-hazard train’ means a single train transporting, throughout the train consist— “(A) not fewer than 20 tank cars loaded with a flammable liquid (Class 3) (as such term is defined in section 173.120 of title 49, Code of Federal Regulations, or successor regulations); “(B) not fewer than 1 tank car or intermodal portable tank load with a material poisonous by inhalation or a material toxic by inhalation (as such term is defined in section 171.8 of title 49, Code of Federal Regulations, or successor regulations); “(C) not fewer than 1 car loaded with a type B package or a fissile material package (as such terms are defined in section 173.403 of title 49, Code of Federal Regulations, or successor regulations); “(D) not fewer than 10 cars loaded with Class 1 explosives categorized under section 173.50 of title 49, Code of Federal Regulations (or successor regulations) as being in division 1.1, 1.2, or 1.3; “(E) not fewer than 5 tank cars loaded with a flammable gas (as such term is defined in section 173.115(a) of title 49, Code of Federal Regulations, or successor regulations); or “(F) not fewer than 20 cars loaded with any combination of flammable liquids, flammable gases, or explosives. “(2) MAIN LINE TRACK.—The term ‘main line track’ means— “(A) a segment or route of railroad tracks— “(i) over which 5,000,000 or more gross tons of railroad traffic is transported annually; and “(ii) that has a maximum authorized speed for freight trains in excess of 25 miles per hour; and “(B) intercity rail passenger transportation or commuter rail passenger transportation routes or segments over which high-hazard trains operate.”. (b) CLERICAL AMENDMENT.—The analysis for subchapter II of chapter 201 of title 49, United States Code, is amended by inserting after the item relating to section 20153 the following: “20154. Freight train crew size safety standards.”. (c) PRESERVATION OF AUTHORITY OF SECRETARY.—Nothing in section 20154 of title 49, United States Code, as added by this section, shall be construed to limit the authority of the Secretary under any other provision of law.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#39).

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Mr. Garamendi of California, No. 023: Add at the end the following: SEC. \_\_\_\_ . BRIC FUNDING FOR THE SUTTER BYPASS EAST LEVEE PROJECT. In addition to amounts otherwise made available, there are appropriated for fiscal year 2025, out of any funds in the Treasury not otherwise appropriated, \$49,900,000 to remain available until September 30, 2034, to the Administrator of the Federal Emergency Management Agency for grant

funding pursuant to section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133) for the Sutter Bypass East Levee Project.; was NOT AGREED TO by voice vote.

An Amendment to the Amendment in the Nature of a Substitute to the Committee Print, offered by Ms. Scholten of Michigan, No. 019: Add at the end the following: SEC. 100010. LIMITATION ON REMOVAL OF CORRIDOR IDENTIFICATION AND DEVELOPMENT PROGRAM PROJECTS. The Secretary of Transportation may not remove any project from the corridor identification and development program that was included in such program prior to January 20, 2025.; was NOT AGREED TO by a recorded vote of 30 Yeas and 36 Nays (RC#40).

A motion by Mr. Graves of Missouri that the Committee transmit the recommendations of the Committee, the Committee Print, as amended, and all appropriate accompanying material, including minority, additional, supplemental, or dissenting views, to the House Committee on the Budget, in order to comply with the reconciliation directive including in section 2001 of House Concurrent Resolution 14, and consistent with section 310 of the Congressional Budget Impoundment Control Act of 1973; was AGREED TO by a recorded vote of 36 Yeas and 30 Nays (RC#41).

Clause 3(b) of Rule XIII of the Rules of the House of Representatives requires each committee report to include the total number of votes cast for and against on each record vote on a motion to report and on any amendment offered to the measure or matter, and the names of those members voting for and against.

The following recorded votes were requested:

Vote: 41		Measure: Committee Print	
On: Motion to transmit Committee Print, as amended, to the Committee on the Budget			
Yea	36	Nay	30
Present	0	Not Voting	1
Member	Vote	Member	Vote
Mr. Graves of MO	Y	Mr. Larsen of WA	N
Mr. Crawford	Y	Ms. Norton	N
Mr. Webster of FL	Y	Mr. Nadler	N
Mr. Massie	Y	Mr. Cohen	
Mr. Perry	Y	Mr. Garamendi	N
Mr. Babin	Y	Mr. Johnson of GA	N
Mr. Rouzer	Y	Mr. Carson	N
Mr. Bost	Y	Ms. Titus	N
Mr. LaMalfa	Y	Mr. Huffman	N
Mr. Westerman	Y	Ms. Brownley	N
Mr. Mast	Y	Ms. Wilson of FL	N
Mr. Stauber	Y	Mr. DeSaulnier	N

Mr. Burchett	Y	Mr. Carbajal	N
Mr. Johnson of SD	Y	Mr. Stanton	N
Mr. Van Drew	Y	Ms. Davids of KS	N
Mr. Nehls	Y	Mr. García of IL	N
Mr. Mann	Y	Mr. Pappas	N
Mr. Owens	Y	Mr. Moulton	N
Mr. Burlison	Y	Ms. Strickland	N
Mr. Collins	Y	Mr. Ryan	N
Mr. Ezell	Y	Ms. Hoyle of OR	N
Mr. Kiley	Y	Mrs. Sykes	N
Mr. Fong	Y	Ms. Scholten	N
Mr. Wied	Y	Mrs. Foushee	N
Mr. Barrett	Y	Mr. Deluzio	N
Mr. Begich	Y	Mr. Garcia of CA	N
Mr. Bresnahan	Y	Ms. Pou	N
Mr. Hurd	Y	Ms. McDonald Rivet	N
Mr. Shreve	Y	Ms. Friedman	N
Mr. McDowell	Y	Ms. Gillen	N
Mr. Taylor	Y	Mr. Figures	N
Mr. Knott	Y		
<i>Ms. King-Hinds</i>	Y		
Mr. Kennedy	Y		
Mr. Onder	Y		
Mr. Patronis	Y		

Vote: 2

Measure: Committee Print

On: Amdt. 073, offered by Ranking Member Larsen

Yea **29** Nay **36**

Present **0** Not Voting **2**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y

Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 3

Measure: Committee Print

On: Amdt. 049, offered by Mr. Nadler

Yea	<b>30</b>	Nay	<b>35</b>
Present	<b>0</b>	Not Voting	<b>2</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y

Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	Y	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 4

Measure: Committee Print

On: Amdt. No. 056, offered by Ms. Davids of Kansas

Yea	29	Nay	36
Present	0	Not Voting	2

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y

Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 5

Measure: Committee Print

On: Amdt. No. 063, offered by Mr. Moulton

Yea	<b>29</b>	Nay	<b>36</b>
Present	<b>0</b>	Not Voting	<b>2</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y

Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 6

Measure: Committee Print

On: Amdt. No. 024, offered by Ms. Strickland

Yea	29	Nay	36
Present	0	Not Voting	2

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y

Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 7

Measure: Committee Print

On: Amdt. No. 055, offered by Mrs. Foushee

Yea	30	Nay	35
Present	0	Not Voting	2

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y

Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	Y		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 8

Measure: Committee Print

On: Amdt. No. 017 Rev 1, offered by Mr. Nadler

Yea	30	Nay	36
Present	0	Not Voting	1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 9

Measure: Committee Print

On: Amdt. No. 021, offered by Ms. Brownley

Present

0 Not Voting

1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 10

Measure: Committee Print

On: Amdt. No. 007, offered by Mr. Garcia of Illinois

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 11

Measure: Committee Print

---

**On: Amdt. No. 023, offered by Ms. Scholten**

---

Yea **31** Nay **35**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	Y	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

<b>Vote: 12</b>	<b>Measure: Committee Print</b>
<b>On: Amdt. No. 014, offered by Ranking Member Larsen</b>	

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 13	Measure:
----------	----------

On: Amdt. No. 034, offered by Ms. Scholten

Yea	30	Nay	36
-----	----	-----	----

Present	0	Not Voting	1
---------	---	------------	---

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		

Mr. Patronis	N	
Vote: 14		Measure: Committee Print

On: Amdt. No. 023 Rev 1, offered by Ms. Brownley

Yea 30 Nay 36  
Present 0 Not Voting 1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		

Mr. Kennedy	N
Mr. Onder	N
Mr. Patronis	N

Vote: 15

Measure: Committee Print

On: Amdt. No. 01, offered by Ms. Scholten

Yea	31	Nay	35
Present	0	Not Voting	1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	Y	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		

<i>Ms. King-Hinds</i>	N
Mr. Kennedy	N
Mr. Onder	N
Mr. Patronis	N

Vote: 16

Measure: Committee Print

On: Amdt. No. 051, offered by Mr. Deluzio

Yea **31** Nay **35**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	Y	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y

Mr. Knott	N
Ms. King-Hinds	N
Mr. Kennedy	N
Mr. Onder	N
Mr. Patronis	N

Vote: 17

Measure: Committee Print

On: Amdt. No. 071 Rev 1, offered by Ms. Brownley

Yea	30	Nay	36
Present	0	Not Voting	1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y

Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 18

Measure: Committee Print

On: Amdt. No. 059, offered by Ms. Friedman

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y

Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 19

Measure:

On: Amdt. No. 035, offered by Ms. Friedman

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y

<b>Mr. Hurd</b>	<b>N</b>	<b>Ms. McDonald Rivet</b>	<b>Y</b>
<b>Mr. Shreve</b>	<b>N</b>	<b>Ms. Friedman</b>	<b>Y</b>
<b>Mr. McDowell</b>	<b>N</b>	<b>Ms. Gillen</b>	<b>Y</b>
<b>Mr. Taylor</b>	<b>N</b>	<b>Mr. Figures</b>	<b>Y</b>
<b>Mr. Knott</b>	<b>N</b>		
<b>Ms. King-Hinds</b>	<b>N</b>		
<b>Mr. Kennedy</b>	<b>N</b>		
<b>Mr. Onder</b>	<b>N</b>		
<b>Mr. Patronis</b>	<b>N</b>		

**Vote: 20**

**Measure: Committee Print**

**On: Amdt. No. 013, offered by Ms. Titus**

**Yea 30 Nay 36**  
**Present 0 Not Voting 1**

<b>Member</b>	<b>Vote</b>	<b>Member</b>	<b>Vote</b>
<b>Mr. Graves of MO</b>	<b>N</b>	<b>Mr. Larsen of WA</b>	<b>Y</b>
<b>Mr. Crawford</b>	<b>N</b>	<b>Ms. Norton</b>	<b>Y</b>
<b>Mr. Webster of FL</b>	<b>N</b>	<b>Mr. Nadler</b>	<b>Y</b>
<b>Mr. Massie</b>	<b>N</b>	<b>Mr. Cohen</b>	
<b>Mr. Perry</b>	<b>N</b>	<b>Mr. Garamendi</b>	<b>Y</b>
<b>Mr. Babin</b>	<b>N</b>	<b>Mr. Johnson of GA</b>	<b>Y</b>
<b>Mr. Rouzer</b>	<b>N</b>	<b>Mr. Carson</b>	<b>Y</b>
<b>Mr. Bost</b>	<b>N</b>	<b>Ms. Titus</b>	<b>Y</b>
<b>Mr. LaMalfa</b>	<b>N</b>	<b>Mr. Huffman</b>	<b>Y</b>
<b>Mr. Westerman</b>	<b>N</b>	<b>Ms. Brownley</b>	<b>Y</b>
<b>Mr. Mast</b>	<b>N</b>	<b>Ms. Wilson of FL</b>	<b>Y</b>
<b>Mr. Stauber</b>	<b>N</b>	<b>Mr. DeSaulnier</b>	<b>Y</b>
<b>Mr. Burchett</b>	<b>N</b>	<b>Mr. Carbajal</b>	<b>Y</b>
<b>Mr. Johnson of SD</b>	<b>N</b>	<b>Mr. Stanton</b>	<b>Y</b>
<b>Mr. Van Drew</b>	<b>N</b>	<b>Ms. Davids of KS</b>	<b>Y</b>
<b>Mr. Nehls</b>	<b>N</b>	<b>Mr. García of IL</b>	<b>Y</b>
<b>Mr. Mann</b>	<b>N</b>	<b>Mr. Pappas</b>	<b>Y</b>
<b>Mr. Owens</b>	<b>N</b>	<b>Mr. Moulton</b>	<b>Y</b>
<b>Mr. Burlison</b>	<b>N</b>	<b>Ms. Strickland</b>	<b>Y</b>
<b>Mr. Collins</b>	<b>N</b>	<b>Mr. Ryan</b>	<b>Y</b>
<b>Mr. Ezell</b>	<b>N</b>	<b>Ms. Hoyle of OR</b>	<b>Y</b>
<b>Mr. Kiley</b>	<b>N</b>	<b>Mrs. Sykes</b>	<b>Y</b>
<b>Mr. Fong</b>	<b>N</b>	<b>Ms. Scholten</b>	<b>Y</b>
<b>Mr. Wied</b>	<b>N</b>	<b>Mrs. Foushee</b>	<b>Y</b>
<b>Mr. Barrett</b>	<b>N</b>	<b>Mr. Deluzio</b>	<b>Y</b>
<b>Mr. Begich</b>	<b>N</b>	<b>Mr. Garcia of CA</b>	<b>Y</b>

Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 21

Measure: Committee Print

On: Amdt. No. 033, offered by Ms. Titus

Yea 30 Nay 36

Present 0 Not Voting 1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y

Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 22

Measure: Committee Print

On: Amdt. No. 065, offered by Ms. Norton

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y

Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 23

Measure: Committee Print

On: Amdt. No. 060, offered by Ms. Pou

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y

Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 24

Measure: Committee Print

On: Amdt. No. 023, offered by Mr. Carbajal

Yea	30	Nay	36
Present	0	Not Voting	1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y

Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 25

Measure: Committee Print

On: Amdt. No. 024, offered by Mr. Carbajal

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y

Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 26

Measure: Committee Print

On: Amdt. No. 045, offered by Mr. Pappas

Yea	<b>30</b>	Nay	<b>36</b>
Present	<b>0</b>	Not Voting	<b>1</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y

Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 27

Measure: Committee Print

On: Amdt. No. 006, offered by Ms. McDonald Rivet

Yea	<b>30</b>	Nay	<b>36</b>
Present	<b>0</b>	Not Voting	<b>1</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y

Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 28

Measure: Committee Print

On: Amdt. No. 005, offered by Ms. McDonald Rivet

Yea **31** Nay **35**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y

Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	Y	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 29

Measure: Committee Print

On: Amdt. No. 015 Rev 1, offered by Mr. Huffman

Yea	30	Nay	36
Present	0	Not Voting	1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y

Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 30

Measure: Committee Print

On: Amdt. No. 058, offered by Ms. Norton

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y

Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 31

Measure: Committee Print

On: Amdt. No. 032, offered by Mr. Huffman

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y

Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 32

Measure: Committee Print

On: Amdt. No. 027, offered by Mr. Stanton

Yea	<b>30</b>	Nay	<b>36</b>
Present	<b>0</b>	Not Voting	<b>1</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y

Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 33

Measure: Committee Print

On: Amdt. No. 039, offered by Mr. Stanton

Yea	<b>30</b>	Nay	<b>36</b>
Present	<b>0</b>	Not Voting	<b>1</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y

Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 34

Measure: Committee Print

On: Amdt. No. 038, offered by Mr. Stanton

Yea **30** Nay **36**  
Present **0** Not Voting **1**

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y

Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 35

Measure: Committee Print

On: Amdt. No. RECON 025, offered by Ms. Sykes

Yea	30	Nay	36
Present	0	Not Voting	1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y

Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 36

Measure: Committee Print

On: Amdt. No. 036, offered by Ms. Strickland

Yea	<b>30</b>	Nay	<b>36</b>
Present	<b>0</b>	Not Voting	<b>1</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y

Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 37

Measure: Committee Print

On: Amdt. No. 074, offered by Mr. Stanton

Yea	<b>30</b>	Nay	<b>36</b>
Present	<b>0</b>	Not Voting	<b>1</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y

Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 38

Measure: Committee Print

On: Amdt. No. 025, offered by Ms. Sykes

Yea	<b>30</b>	Nay	<b>36</b>
Present	<b>0</b>	Not Voting	<b>1</b>

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y
Mr. Bost	N	Ms. Titus	Y

Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
<i>Ms. King-Hinds</i>	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 39

Measure: Committee Print

On: Amdt. No. 023, offered by Ms. Sykes

Yea	30	Nay	36
Present	0	Not Voting	1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	<i>Ms. Norton</i>	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y
Mr. Rouzer	N	Mr. Carson	Y

Mr. Bost	N	Ms. Titus	Y
Mr. LaMalfa	N	Mr. Huffman	Y
Mr. Westerman	N	Ms. Brownley	Y
Mr. Mast	N	Ms. Wilson of FL	Y
Mr. Stauber	N	Mr. DeSaulnier	Y
Mr. Burchett	N	Mr. Carbajal	Y
Mr. Johnson of SD	N	Mr. Stanton	Y
Mr. Van Drew	N	Ms. Davids of KS	Y
Mr. Nehls	N	Mr. García of IL	Y
Mr. Mann	N	Mr. Pappas	Y
Mr. Owens	N	Mr. Moulton	Y
Mr. Burlison	N	Ms. Strickland	Y
Mr. Collins	N	Mr. Ryan	Y
Mr. Ezell	N	Ms. Hoyle of OR	Y
Mr. Kiley	N	Mrs. Sykes	Y
Mr. Fong	N	Ms. Scholten	Y
Mr. Wied	N	Mrs. Foushee	Y
Mr. Barrett	N	Mr. Deluzio	Y
Mr. Begich	N	Mr. Garcia of CA	Y
Mr. Bresnahan	N	Ms. Pou	Y
Mr. Hurd	N	Ms. McDonald Rivet	Y
Mr. Shreve	N	Ms. Friedman	Y
Mr. McDowell	N	Ms. Gillen	Y
Mr. Taylor	N	Mr. Figures	Y
Mr. Knott	N		
Ms. King-Hinds	N		
Mr. Kennedy	N		
Mr. Onder	N		
Mr. Patronis	N		

Vote: 40

Measure: Committee Print

On: Amdt. No. 019, offered by Ms. Scholten

Yea	30	Nay	36
Present	0	Not Voting	1

Member	Vote	Member	Vote
Mr. Graves of MO	N	Mr. Larsen of WA	Y
Mr. Crawford	N	Ms. Norton	Y
Mr. Webster of FL	N	Mr. Nadler	Y
Mr. Massie	N	Mr. Cohen	
Mr. Perry	N	Mr. Garamendi	Y
Mr. Babin	N	Mr. Johnson of GA	Y

<b>Mr. Rouzer</b>	<b>N</b>	<b>Mr. Carson</b>	<b>Y</b>
<b>Mr. Bost</b>	<b>N</b>	<b>Ms. Titus</b>	<b>Y</b>
<b>Mr. LaMalfa</b>	<b>N</b>	<b>Mr. Huffman</b>	<b>Y</b>
<b>Mr. Westerman</b>	<b>N</b>	<b>Ms. Brownley</b>	<b>Y</b>
<b>Mr. Mast</b>	<b>N</b>	<b>Ms. Wilson of FL</b>	<b>Y</b>
<b>Mr. Stauber</b>	<b>N</b>	<b>Mr. DeSaulnier</b>	<b>Y</b>
<b>Mr. Burchett</b>	<b>N</b>	<b>Mr. Carbajal</b>	<b>Y</b>
<b>Mr. Johnson of SD</b>	<b>N</b>	<b>Mr. Stanton</b>	<b>Y</b>
<b>Mr. Van Drew</b>	<b>N</b>	<b>Ms. Davids of KS</b>	<b>Y</b>
<b>Mr. Nehls</b>	<b>N</b>	<b>Mr. García of IL</b>	<b>Y</b>
<b>Mr. Mann</b>	<b>N</b>	<b>Mr. Pappas</b>	<b>Y</b>
<b>Mr. Owens</b>	<b>N</b>	<b>Mr. Moulton</b>	<b>Y</b>
<b>Mr. Burlison</b>	<b>N</b>	<b>Ms. Strickland</b>	<b>Y</b>
<b>Mr. Collins</b>	<b>N</b>	<b>Mr. Ryan</b>	<b>Y</b>
<b>Mr. Ezell</b>	<b>N</b>	<b>Ms. Hoyle of OR</b>	<b>Y</b>
<b>Mr. Kiley</b>	<b>N</b>	<b>Mrs. Sykes</b>	<b>Y</b>
<b>Mr. Fong</b>	<b>N</b>	<b>Ms. Scholten</b>	<b>Y</b>
<b>Mr. Wied</b>	<b>N</b>	<b>Mrs. Foushee</b>	<b>Y</b>
<b>Mr. Barrett</b>	<b>N</b>	<b>Mr. Deluzio</b>	<b>Y</b>
<b>Mr. Begich</b>	<b>N</b>	<b>Mr. Garcia of CA</b>	<b>Y</b>
<b>Mr. Bresnahan</b>	<b>N</b>	<b>Ms. Pou</b>	<b>Y</b>
<b>Mr. Hurd</b>	<b>N</b>	<b>Ms. McDonald Rivet</b>	<b>Y</b>
<b>Mr. Shreve</b>	<b>N</b>	<b>Ms. Friedman</b>	<b>Y</b>
<b>Mr. McDowell</b>	<b>N</b>	<b>Ms. Gillen</b>	<b>Y</b>
<b>Mr. Taylor</b>	<b>N</b>	<b>Mr. Figures</b>	<b>Y</b>
<b>Mr. Knott</b>	<b>N</b>		
<b>Ms. King-Hinds</b>	<b>N</b>		
<b>Mr. Kennedy</b>	<b>N</b>		
<b>Mr. Onder</b>	<b>N</b>		
<b>Mr. Patronis</b>	<b>N</b>		

## COMMITTEE OVERSIGHT FINDINGS AND RECOMMENDATIONS

With respect to the requirements of clause 3(c)(1) of Rule XIII of the Rules of the House of Representatives, the Committee’s oversight findings and recommendations are reflected in this report.

## NEW BUDGET AUTHORITY AND TAX EXPENDITURES

Clause 3(c)(2) of rule XIII of the Rules of the House of Representatives does not apply where a cost estimate and comparison prepared by the Director of the Congressional Budget Office under section 308(a) of the *Congressional Budget Act of 1974* has been timely submitted prior to the filing of the report and is included in the report. Such a cost estimate is included in this report.

## CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

With respect to the requirement of clause 3(c)(3) of rule XIII of the Rules of the House of Representatives and section 402 of the *Congressional Budget Act of 1974*, the Committee has received the enclosed cost estimate for the T&I Committee Print, as amended, from the Director of the Congressional Budget Office:



May 13, 2025

### At a Glance

#### Reconciliation Recommendations of the House Committee on Transportation and Infrastructure

As ordered reported on April 30, 2025

<https://tinyurl.com/bdpppbbe>

By Fiscal Year, Millions of Dollars	2025	2025-2029	2025-2034
Direct Spending (Outlays)	-612	10,439	27,758
Revenues	0	10,800	64,309
Increase or Decrease (-) in the Deficit	-612	-361	-36,551

Increases *net direct spending* in any of the four consecutive 10-year periods beginning in 2035?

No

Statutory pay-as-you-go procedures apply?

Yes

#### Mandate Effects

Increases *on-budget deficits* in any of the four consecutive 10-year periods beginning in 2035?

No

Contains intergovernmental mandate?

Yes, Over  
Threshold

Contains private-sector mandate?

Yes, Over  
Threshold

CBO has not reviewed the legislation for effects on spending subject to appropriation.

#### The bill would

Appropriate funds for activities of the Coast Guard, the Federal Aviation Administration (FAA), and the John F. Kennedy Center for the Performing Arts

Increase tonnage duties charged to shippers that enter U.S. ports

Impose annual registration fees on electric and hybrid vehicles and require states to collect and remit those fees

Rescind funds appropriated under Public Law 117-169 for transportation and federal buildings programs

Impose intergovernmental and private-sector mandates

#### Estimated budgetary effects would mainly stem from

Expending funds appropriated for Coast Guard, FAA, and other activities

Increasing tonnage duties

Collecting fees on electric and hybrid vehicles remitted by states

Rescinding funds for transportation and federal buildings programs

**Areas of significant uncertainty include**

Anticipating the volume of goods imported into the U.S, tariff rates, and other factors that affect tonnage fees  
Estimating the number of electric and hybrid vehicles that will be registered and the rates at which states remit the motor vehicle fees required under the bill

**Detailed estimate begins on the next page.**

## Legislation Summary

H. Con. Res. 14, the Concurrent Resolution on the Budget for Fiscal Year 2025, instructed the House Committee on Transportation and Infrastructure to recommend legislative changes that would decrease deficits by a specific amount over the 2025-2034 period. As part of the reconciliation process, the House Committee on Transportation and Infrastructure approved legislation on April 30, 2025, with provisions that would decrease deficits.

## Estimated Federal Cost

In CBO’s estimation, the reconciliation recommendations of the House Committee on Transportation and Infrastructure would decrease deficits by \$36.6 billion over the 2025-2034 period. The estimated budgetary effects of the legislation are shown in [Table 1](#). The costs of the legislation fall within budget functions 400 (transportation), 500 (education, training, employment, and social services), 700 (veterans benefits and services), and 800 (general government).

[Return to Reference](#)

**Table 1.**  
**Estimated Budgetary Effects of Reconciliation Recommendations**  
**Title X, House Committee on Transportation and Infrastructure, as Ordered Reported on April 30, 2025**

	By Fiscal Year, Millions of Dollars										2025- 2029	2025- 2034
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
	<b>Increases or Decreases (-) in Direct Spending</b>											
Budget Authority	28,780	67	-36	-35	-35	-36	-35	-35	-35	-35	28,741	28,565
Estimated Outlays	-612	537	1,643	3,810	5,061	4,389	3,925	3,675	3,355	1,975	10,439	27,758
	<b>Increases in Revenues</b>											
Estimated Revenues	0	423	1,742	3,405	5,230	7,064	8,815	10,660	12,556	14,414	10,800	64,309
	<b>Net Increase or Decrease (-) in the Deficit From Changes in Direct Spending and Revenues</b>											
Effect on the Deficit	-612	114	-99	405	-169	-2,675	-4,890	-6,985	-9,201	-12,439	-361	-36,551

Budget authority includes estimated and specified amounts.

## Basis of Estimate

For this estimate, CBO assumes that the legislation will be enacted in summer 2025. CBO’s estimates are relative to its January 2025 baseline and cover the period from 2025 through 2034. Outlays of appropriated amounts were estimated using historical obligation and spending rates

for similar programs. CBO's estimate incorporates administrative and judicial action as of April 10, 2025, the date that H. Con. Res. 14 was approved by the Congress.

### **Direct Spending**

Enacting the bill would increase direct spending by \$27.8 billion over the 2025-2034 period (see [Table 2](#)), CBO estimates. Most of that amount would result from specified direct appropriations for activities of the Coast Guard and the Federal Aviation Administration (FAA), offset by a reduction in direct spending from funds rescinded from transportation projects and programs involving federal buildings.

#### **Coast Guard Assets Necessary to Secure the Maritime Border and Interdict Migrants and Drugs**

Section 100001 would appropriate \$21.2 billion for the Coast Guard to acquire, procure, and improve equipment and facilities, as follows:

\$14.6 billion for vessels, including offshore patrol cutters, polar security cutters, and arctic security cutters;

\$3.2 billion for shoreside infrastructure;

\$2.0 billion for aircraft; and

\$1.5 billion for other activities, including \$500 million to acquire, procure, or construct a floating dry dock at the Coast Guard Yard in Baltimore, Maryland.

Based on historical spending patterns for similar projects, and using information from the Coast Guard, CBO estimates that enacting section 100001 would increase outlays by \$19.6 billion over the 2025-2034 period.

#### **Changes to Mandatory Benefits Programs to Allow Selected Reserve Orders for Preplanned Missions to Secure Maritime Borders and Interdict Persons and Drugs**

Section 100002 would authorize the Coast Guard to place members of the Selected Reserve on active duty under certain circumstances. That time would count toward the reservists' entitlement for benefits under the Post-9/11 GI Bill; those benefits are paid from mandatory appropriations. Accounting for the increased benefits some reservists and their dependents would receive and using information from the Coast Guard, CBO estimates that each year, 250 reservists, on average, would accrue about six months of additional active duty that would be counted toward their eligibility.

Using information from the Department of Veterans Affairs, CBO estimates that the longer time reservists spend on active duty would increase direct spending by \$9 million over the 2025-2034 period.

### **Vessel Tonnage Duties**

Section 100003 would increase tonnage duties on vessels entering the United States. Those charges are levied by Customs and Border Protection and recorded in the budget as offsetting receipts (that is, as reductions in direct spending). In general, the bill would increase tonnage duty rates by 125 percent relative to rates under current law. In 2024, the government collected about \$33 million in such charges.

CBO estimates that the higher rate would increase collections (and reduce direct spending) by about \$38 million per year relative to current law, totaling \$343 million over the 2025-2034 period.

### **Registration Fee on Motor Vehicles**

Section 100004 would appropriate \$104 million in 2026 to support states as they implement systems for collecting registration fees for electric and hybrid vehicles. Those collections are discussed below in the section on Revenues.

Based on historical spending patterns for similar programs, CBO estimates that enacting this section would increase outlays by \$102 million over the 2025-2034 period.

### **Motor Carrier Data**

Section 100006 would appropriate \$5 million to the Federal Motor Carrier Safety Administration (FMCSA) to create a public website for tracking motor carriers' compliance with the agency's operating requirements. The provision also would allow FMCSA to collect fees from entities that access the website, which could be spent without further appropriation. Those collections are discussed below in the section on Revenues.

CBO estimates that enacting this section would increase outlays by \$20 million over the 2025-2034 period, reflecting spending of the direct appropriation (\$5 million) and the collected fees (\$15 million).

### **Rescissions**

Section 100007 would rescind funds from seven programs established under the 2022 reconciliation act with the following purposes:

Support development of sustainable aviation fuel;

Support projects to improve walkability, safety, and transportation access in disadvantaged communities;

Convert General Services Administration (GSA) facilities to high-performing green buildings;

Install low-carbon materials in GSA facilities;

Support use of emerging technologies for environmental programs in GSA facilities;

Support environmental review for transportation projects; and

Support development of low-carbon transportation materials.

CBO estimates that enacting this section would reduce budget authority by \$5.2 billion and outlays by \$4 billion over the 2025-2034 period.

#### **Air Traffic Control Staffing and Modernization**

Section 100008 would appropriate \$12.5 billion for the FAA to construct, acquire, improve, and operate various facilities and equipment as follows:

\$7.8 billion for radar and telecommunications systems;

\$2.2 billion for air traffic control facilities;

\$1.0 billion for air traffic controller recruitment, retention, and training; and

\$1.6 billion for other activities, including runway safety projects and unstaffed infrastructure.

Based on historical spending patterns for similar projects and using information from the FAA, CBO estimates that enacting this section would increase outlays by \$12.0 billion over the 2025-2034 period.

#### **John F. Kennedy Center for the Performing Arts Appropriations**

Section 100009 would appropriate \$257 million for the John F. Kennedy Center for the Performing Arts, increasing outlays by the same amount over the 2025-2034 period.

#### **Revenues**

Enacting the bill would increase revenues by \$64 billion over the 2025-2034 period (see [Table 2](#)). Almost all of that would be collected in registration fees on electric and hybrid vehicles under section 100004.

#### **Registration Fee on Motor Vehicles**

Sections 100004 and 100005 would require states to collect annual registration fees of \$250 for electric vehicles and \$100 for hybrid vehicles, through September 30, 2035, and to deposit those collections into the Highway Trust Fund. States would be required to remit 99 percent of the collected fees to the federal government, retaining up to 1 percent to cover administrative costs associated with collections. The Federal Highway Administration would be directed to withhold apportionments from the Highway Trust Fund for states that do not collect and remit the fees. Starting in fiscal year 2027, the withheld amount would be 125 percent of the amount required to be remitted.

CBO expects that states would generally enact the necessary legislative or administrative measures to implement and collect the required fees within a few years of enactment and would

comply with the remittance requirements. Proceeds from the collections would be deposited into the Highway Trust Fund; outlays from the fund are controlled by annual obligation limitations and therefore are considered discretionary.

Indirect taxes and regulatory fees tend to reduce collections of income and payroll taxes. As a result, CBO expects that the new fee collections would be partially offset by decreases in tax receipts of about 25 percent of the gross fee collections each year.<sup>74</sup> CBO estimates that enacting sections 100004 and 100005 would increase revenues, on net, by \$64 billion over the 2025-2034 period.

### **Motor Carrier Data**

Section 100006 would authorize FMCSA to charge an annual fee of \$100 for access to a website that would track motor carriers' compliance with FMCSA's operating requirements. Under the provision, brokers and similar entities would be considered to have exercised reasonable and prudent care in engaging motor carriers if they use the website to verify a carrier's compliance status.

When they are collected by the federal government under its sovereign authority, fees are considered revenues. CBO considers a determination that an entity has acted in a "reasonable and prudent" manner as a matter of law to be an exercise of sovereign authority, so those access fees would be considered revenues.

Based on expected participation rates, and accounting for the offset for indirect taxes, CBO estimates that the collection of access fees would increase federal revenues, on net, by \$12 million over the 2025-2034 period.

### **Uncertainty**

Many of CBO's estimates for the budgetary effects of enacting title X are subject to uncertainty because they rely on underlying projections and other estimates that are themselves difficult to estimate.

Several areas in particular are difficult to estimate:

The amounts collected in tonnage duties under section 100003 could vary from CBO's estimates because the volume of goods imported into the United States is uncertain. CBO also cannot predict changes in tariffs or certain other factors that would affect the volume of imported goods.

---

<sup>74</sup>. For more information, see Congressional Budget Office, *CBO's Use of the Income and Payroll Tax Offset in Its Budget Projections and Cost Estimates* (October 2022), [www.cbo.gov/publication/58421](https://www.cbo.gov/publication/58421).

Revenues collected for registrations of electric and hybrid vehicles under section 100004 could differ from estimated amounts if states begin to collect fees more quickly or slowly than CBO expects, or if there are more or fewer registrations than expected under current law.

### **Pay-As-You-Go Considerations**

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending or revenues. The net changes in outlays and revenues that are subject to those pay-as-you-go procedures are shown in [Table 1](#).

### **Increase in Long-Term Net Direct Spending and Deficits**

CBO estimates that enacting the legislation would not increase net direct spending or on-budget deficits in any of the four consecutive 10-year periods beginning in 2035.

### **Mandates**

The reconciliation recommendations included in title X of the legislation would impose intergovernmental and private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA). CBO estimates that the total cost of those mandates would exceed the thresholds established in UMRA for intergovernmental and private-sector mandates (\$103 million and \$206 million in 2025, respectively, adjusted annually for inflation).

### **Electric and Hybrid Vehicle Fees**

Section 100004 would require the owners of electric and hybrid vehicles to remit annual registration fees, which would impose intergovernmental and private-sector mandates on the owners of those vehicles. The requirement would include some light-duty vehicles owned by state and local governments, including schools, universities, and other public entities that are subject to state registration requirements. The legislation would exclude some commercial vehicles from the fee.

CBO estimates that the cost of the mandate would exceed \$10 billion each year once the policy has been fully implemented. The cost for intergovernmental entities to comply with the mandate would exceed the threshold starting in 2029 and remain above it each year through 2034. As a result of the legislation, to avoid paying the registration fees, some states could choose to modify their registration requirements for government-owned vehicles.

The section would impose an additional intergovernmental mandate by requiring states to administer and collect the fees on behalf of the federal government. States would update their registration processes unless an alternative is approved by the administrator of FMCSA. The legislation would provide a onetime grant to states to implement the policy and allow them to retain a portion of the remittances to cover administrative costs. For states unable to recover

credit and debit card fees from vehicle registration remittances, CBO estimates that the requirement would result in a net loss of several million dollars in revenue each year.

### **Motor Carriers**

Section 100006 would require FMCSA to establish a website that would provide information to brokers and similar entities on the status of a motor carrier's compliance with FMCSA operational requirements. That provision would impose a private-sector mandate by limiting the rights of action that petitioners may make against brokers. Currently, when a motor carrier causes injuries or property damage, a petitioner may challenge whether the broker exercised due care in selecting the carrier. Under the legislation, brokers using that site will be considered to have exercised due care in selecting a motor carrier. The cost of the mandate would be any monetary damages that would not be awarded as a result. CBO cannot estimate the cost of the mandate because it would depend on the outcome of future litigation.

### **Coast Guard Selected Reserve**

Section 100002 would expand the scope of an existing intergovernmental and private-sector mandate on employers. That section would extend the employment protections of the Uniformed Services Employment and Reemployment Rights Act of 1994 to members of the Coast Guard Selected Reserve who are placed on active duty. Employers would be required to treat those reservists as furloughed employees or employees on a leave of absence, which would entitle them to any compensation or benefits otherwise available to them in that status. Upon their return from active duty, employers would be required to provide them with the same benefits, pay, and seniority as though they had not been deployed. The cost of the mandate would be the cost to employers that provide those benefits. CBO expects that each year the provision would affect 250 reservists, on average. The cost for public and private employers would be small.

### **Estimate Prepared By**

Federal Costs:

Susan Yeh Beyer (for the John F. Kennedy Center for the Performing Arts)  
Paul B. A. Holland (for veterans' education programs)  
Aaron Krupkin (for aviation and maritime programs)  
Willow Latham-Proença (for surface transportation programs)  
Matthew Pickford (for federal buildings)  
Molly Sherlock (for revenues)

Mandates: Brandon Lever

**Estimate Reviewed By**

Elizabeth Cove Delisle  
Chief, Income Security Cost Estimates Unit

Ann E. Futrell  
Acting Chief, Natural and Physical Resources Cost Estimates Unit

David Newman  
Chief, Defense, International Affairs, and Veterans' Affairs Cost Estimates Unit

Joshua Shakin  
Chief, Revenue Projections Unit

Kathleen FitzGerald  
Chief, Public and Private Mandates Unit

Christina Hawley Anthony  
Deputy Director of Budget Analysis

H. Samuel Papenfuss  
Deputy Director of Budget Analysis

Chad Chirico  
Director of Budget Analysis

**Estimate Approved By**

Phillip L. Swagel  
Director, Congressional Budget Office

[Table 2 begins on the next page.]

**Table 2.**  
**Estimated Changes in Direct Spending and Revenues Under Reconciliation Recommendations**  
**Title X, House Committee on Transportation and Infrastructure, as Ordered Reported on April 30, 2025**

By Fiscal Year, Millions of Dollars											2025- 2029	2025- 2034
2025	2026	2027	2028	2029	2030	2031	2032	2033	2034			
Increases or Decreases (-) in Direct Spending												
Sec. 100001, Coast Guard Assets Necessary to Secure the Maritime Border to Interdict Migrants and Drugs												
Budget Authority	21,207	0	0	0	0	0	0	0	0	0	21,207	21,207
Estimated Outlays	*	270	850	1,760	2,280	2,880	3,020	3,170	3,390	2,010	5,160	19,630
Sec. 100002, Changes to Mandatory Benefits Programs to Allow Selected Reserve Orders for Preplanned Missions to Secure Maritime Borders and Interdict Persons and Drugs												
Budget Authority	*	1	1	1	1	1	1	1	1	1	4	9
Estimated Outlays	*	1	1	1	1	1	1	1	1	1	4	9
Sec. 100003, Vessel Tonnage Duties												
Budget Authority	*	-38	-38	-38	-38	-39	-38	-38	-38	-38	-152	-343
Estimated Outlays	*	-38	-38	-38	-38	-39	-38	-38	-38	-38	-152	-343
Sec. 100004, Registration Fee on Motor Vehicles <sup>a</sup>												
Budget Authority	0	104	0	0	0	0	0	0	0	0	104	104
Estimated Outlays	0	19	39	25	19	0	0	0	0	0	102	102
Sec. 100006, Motor Carrier Data												
Budget Authority	5	0	1	2	2	2	2	2	2	2	10	20
Estimated Outlays	0	4	2	2	2	2	2	2	2	2	10	20
Section 100007, Rescissions												
Sec. 100007(a), Repeal of Funding for Alternative Fuel and Low-Emission Aviation Technology Program												
Budget Authority	-210	0	0	0	0	0	0	0	0	0	-210	-210
Estimated Outlays	-1	-47	-67	-49	-39	-5	0	0	0	0	-203	-208
Sec. 100007(b), Repeal of Funding for Neighborhood Access and Equity Grant Program												
Budget Authority	-2,400	0	0	0	0	0	0	0	0	0	-2,400	-2,400
Estimated Outlays	-181	-353	-466	-407	-226	-90	0	0	0	0	-1,633	-1,723
Sec. 100007(c), Repeal of Funding for Federal Building Assistance												
Budget Authority	-46	0	0	0	0	0	0	0	0	0	-46	-46
Estimated Outlays	-11	-11	-24	0	0	0	0	0	0	0	-46	-46

**Sec. 100007(d), Repeal of Funding for Use of Low-Carbon Materials for Federal Building Assistance**

Budget Authority	-421	0	0	0	0	0	0	0	0	0	-421	-421
Estimated Outlays	-104	-104	-213	0	0	0	0	0	0	0	-421	-421

(Continued)

**Table 2.**  
**Estimated Changes in Direct Spending and Revenues Under Reconciliation Recommendations**  
**Title X, House Committee on Transportation and Infrastructure, as Ordered Reported on April 30, 2025**

(Continued)

By Fiscal Year, Millions of Dollars												
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025-2029	2025-2034
<b>Increases or Decreases (-) in Direct Spending</b>												
<b>Sec. 100007(e), Repeal of Funding for General Services Administration Emerging Technologies</b>												
Budget Authority	-277	0	0	0	0	0	0	0	0	0	-277	-277
Estimated Outlays	-175	-52	0	0	0	0	0	0	0	0	-227	-227
<b>Sec. 100007(f), Repeal of Environmental Review Implementation Funds</b>												
Budget Authority	-55	0	0	0	0	0	0	0	0	0	-55	-55
Estimated Outlays	-4	-8	-11	-9	-5	-2	0	0	0	0	-37	-39
<b>Sec. 100007(g), Repeal of Funding for Low-Carbon Transportation Materials Grants</b>												
Budget Authority	-1,800	0	0	0	0	0	0	0	0	0	-1,800	-1,800
Estimated Outlays	-136	-265	-349	-305	-170	-68	0	0	0	0	-1,225	-1,293
<b>Subtotal, Sec. 100007</b>												
Budget Authority	-5,209	0	0	0	0	0	0	0	0	0	-5,209	-5,209
Estimated Outlays	-612	-840	-1,130	-770	-440	-165	0	0	0	0	-3,792	-3,957
<b>Sec. 100008, Air Traffic Control Staffing and Modernization</b>												
Budget Authority	12,520	0	0	0	0	0	0	0	0	0	12,520	12,520
Estimated Outlays	*	1,030	1,840	2,780	3,200	1,710	940	540	0	0	8,850	12,040
<b>Sec. 100009, John F. Kennedy Center for the Performing Arts Appropriations</b>												
Budget Authority	257	0	0	0	0	0	0	0	0	0	257	257
Estimated Outlays	*	91	79	50	37	0	0	0	0	0	257	257
<b>Total Changes</b>												
Budget Authority	28,780	67	-36	-35	-35	-36	-35	-35	-35	-35	28,741	28,565
Estimated Outlays	-612	537	1,643	3,810	5,061	4,389	3,925	3,675	3,355	1,975	10,439	27,758
<b>Increases in Revenues</b>												
<b>Sec. 100004, Registration Fee on Motor Vehicles<sup>a</sup></b>												

Estimated Revenues	0	423	1,741	3,404	5,229	7,063	8,813	10,658	12,554	14,412	10,797	64,297
<b>Sec. 100006, Motor Carrier Data</b>												
Estimated Revenues	0	0	1	1	1	1	2	2	2	2	3	12
<b>Total Changes</b>												
Estimated Revenues	0	423	1,742	3,405	5,230	7,064	8,815	10,660	12,556	14,414	10,800	64,309
<b>Net Increase or Decrease (-) in the Deficit From Changes in Direct Spending and Revenues</b>												
Effect on the Deficit	-612	114	-99	405	-169	-2,675	-4,890	-6,985	-9,201	-12,439	-361	-36,551

Budget authority includes estimated and specified amounts; \* = between -\$500,000 and \$500,000.

a. Includes amounts for section 100005, Deposit of Registration Fee on Motor Vehicles.

## PERFORMANCE GOALS AND OBJECTIVES

With respect to the requirement of clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the performance goal and objective of this Committee Print is to provide recommendations to the Committee on Budget that reduce the deficit by at least \$10 billion over the next decade, while making necessary investments in border security, national security, and aviation safety.

## DUPLICATION OF FEDERAL PROGRAMS

Pursuant to clause 3(c)(5) of rule XIII of the Rules of the House of Representatives, the Committee finds that no provision of the T&I Committee Print, as amended, establishes or reauthorizes a program of the Federal Government known to be duplicative of another Federal program, a program that was included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111-139, or a program related to a program identified in the most recent Catalog of Federal Domestic Assistance.

## CONGRESSIONAL EARMARKS, LIMITED TAX BENEFITS, AND LIMITED TARIFF BENEFITS

In compliance with clause 9 of rule XXI of the Rules of the House of Representatives, this bill, as reported, contains no congressional earmarks, limited tax benefits, or limited tariff benefits as defined in clause 9(e), 9(f), or 9(g) of the Rule XXI.

## FEDERAL MANDATES STATEMENT

The Committee adopts as its own the estimate of Federal mandates prepared by the Director of the Congressional Budget Office pursuant to section 423 of the *Unfunded Mandates Reform Act* (Public Law 104-4).

## PREEMPTION CLARIFICATION

Section 423 of the *Congressional Budget Act of 1974* requires the report of any Committee on a bill or joint resolution to include a statement on the extent to which the bill or joint resolution is intended to preempt state, local, or tribal law. The Committee finds that the T&I Committee Print, as amended, does not preempt any state, local, or tribal law.

## ADVISORY COMMITTEE STATEMENT

No advisory committees within the definition of Section 5(b) of Public Law 92-463 (5 U.S.C. 10004(b)), the *Federal Advisory Committee Act*, are created by this legislation.

## APPLICABILITY TO LEGISLATIVE BRANCH

The Committee finds that the Committee Print does not relate to the terms and conditions of employment or access to public services or accommodations within the meaning of section 102(b)(3) of the *Congressional Accountability Act* (Public Law 104-1).

### SECTION-BY-SECTION ANALYSIS OF THE COMMITTEE PRINT

Sec. 100001. *Coast Guard Assets Necessary to Secure the Maritime Border and Interdict Migrants and Drugs.*

This section provides \$21.2 billion to the United States Coast Guard (Coast Guard or the Service) for the acquisition, sustainment, improvement, and operations of Coast Guard assets necessary to provide presence, surveillance, and security of the maritime border. Specifically this section makes the following funds available for obligation through September 30, 2029: \$571.5 million for fixed wing aircraft; \$1.283 billion for rotary wing aircraft; \$140 million for long-range unmanned aircraft and base stations; \$4.3 billion for Offshore Patrol Cutters; \$1 billion for Fast Response Cutters; \$4.3 billion for Polar Security Cutters; \$4.978 billion for Arctic Security Cutters and domestic icebreakers; \$3.154 billion for shoreside infrastructure, of which \$400 million is for hangars, maintenance, and crew facilities for fixed wing aircraft and rotary wing aircraft, \$2.33 billion is for homeports for Offshore Patrol Cutters, Fast Response Cutters, Arctic Security Cutters, Polar Security Cutters, and National Security Cutters, and \$425 million for design, engineering, construction management of, and program management for enlisted boot camp recapitalization, including barracks' replacement and a multi-use training center; \$1.3 billion for aviation, cutter, and shoreside facility depot maintenance, of which \$500 million is for a floating dry dock; and \$180 million for maritime domain awareness, of which \$75 million is for autonomous surface assets.

This section waives certain acquisitions requirements under chapter 11 of title 14, United States Code, related to acquisition, procurement, and construction for programs funded with appropriations under this section. Additionally, this section allows the use of a vessel construction manager for the construction of a floating drydock, Arctic Security Cutters, or domestic icebreakers. It also limits design, planning and engineering to 15 percent of the amount appropriated.

Before spending funds appropriated by this section, the Coast Guard is required to submit overdue reports on Coast Guard acquisition, provide an expenditure plan, and notify the Congressional committees of jurisdiction before taking actions impacting estimated acquisition costs or timelines. Finally, the President is required to notify the Congressional Committees of jurisdiction before exercising an exception under section 1151(b) of title 14, United States Code.

*Sec. 100002. Changes to Mandatory Benefits Programs to Allow Selected Reserve Orders for Preplanned Missions to Secure Maritime Borders and Interdict Persons and Drugs.*

This section gives the Commandant of the Coast Guard the authority to order any member of the Selected Reserve to active duty for no more than 365 consecutive days to conduct preplanned missions.

Under current law, the Coast Guard has authority to call up reservists to respond to emergencies. In contrast, the Department of Defense has the authority to call up the reservists of the other five armed forces both to respond to emergencies and to conduct preplanned activities. This section provides the Coast Guard parity with the other armed forces.

*Sec. 100003. Vessel Tonnage Duties.*

This section increases vessel tonnage duties imposed on vessels that enter the United States from a foreign port or place or depart from and return to a United States port or place after a “voyage to nowhere.” Current tonnage duty rates were established in 1909 and were temporarily increased in fiscal years (FYs) 2006 through 2010. This section returns the tonnage duty level to the amount that was imposed in FYs 2006 through 2010.

*Sec. 100004. Registration Fee on Motor Vehicles.*

This section directs the Administrator of the Federal Highway Administration (FHWA) to impose the following Federal annual motor vehicle registration fees: \$250 for an electric vehicle and \$100 for a hybrid vehicle. This section also requires each fee to be increased annually for inflation. Covered motor vehicles include vehicles intended for roadway use but exclude commercial motor vehicles and covered farm vehicles. This section requires that the collection of fees for electric vehicles and hybrid vehicles begins no later than the end of FY 2026 and that these fees terminate in FY 2035.

This section instructs state departments of transportation to collect the fees and remit the balance of the fees collected monthly to the FHWA Administrator. If a state fails to remit collected fees required under this section, FHWA will withhold Federal highway formula funding at an amount equal to 125 percent of the fees that were required to be remitted.

Additionally, this section provides \$104 million for states to establish the registration fee process, providing that a state may receive not more than \$2 million. A state found to be in compliance with this section is permitted to retain up to one percent of total fees collected by that state for administrative expenses.

This section requires the FHWA Administrator to issue any necessary regulations and guidance to carry out this section. This section also requires that the Administrator report to Congress on the status of implementation.

Sec. 100005. *Deposit of Registration Fee on Motor Vehicles.*

This section provides that amounts accrued pursuant to 23 U.S.C. 180 (the fees on motor vehicles created in section 100004 of this Committee Print) are deposited into the Highway Trust Fund.

Sec. 100006. *Motor Carrier Data.*

This section provides \$5 million to the Administrator of the Federal Motor Carrier Safety Administration (FMCSA) to establish a public website that details whether each motor carrier, as defined in section 13102, of title 49 United States Code, meets FMCSA operating requirements. Additionally, this section establishes an annual \$100 fee for accessing the website. This section also details that a broker, freight forwarder, or household goods freight forwarder who relies on the website's determinations of whether motor carriers have met FMCSA requirements has made reasonable and prudent determinations when engaging that motor carrier.

Sec. 100007. *IRA Rescissions.*

This section permanently rescinds unobligated balances for seven programs created under the *Inflation Reduction Act*: alternative fuel and low-emission aviation technology program, neighborhood access and equity grant program, Federal building assistance, use of low-carbon materials for Federal building assistance, General Services Administration emerging technologies, environmental review implementation funds, and low-carbon transportation materials grants.

Sec. 100008. *Air Traffic Control Staffing and Modernization.*

This section appropriates \$12.5 billion to the Administrator of the Federal Aviation Administration (FAA) for the acquisition, sustainment, improvement, and operation of facilities and equipment necessary to improve or maintain aviation safety, as well as supporting the personnel related to those facilities. Specifically, the section makes the following funds available for obligation until September 30, 2029: \$2.16 billion for air traffic control tower and terminal radar approach control facility replacement, of which at least \$240 million will be available for Contract Tower Program air traffic control tower replacement and airport sponsor-owned air traffic control tower replacement; \$3 billion for radar systems replacement; \$4.75 billion for telecommunications infrastructure replacement; \$500 million for runway safety projects, airport surface surveillance projects, and to carry out section 347 of the *FAA Reauthorization Act of 2024* related to surface safety risk mitigation; \$550 million for unstaffed infrastructure sustainment and replacement; \$300 million to carry out section 619 of the *FAA Reauthorization Act of 2024* related

to NextGen programs; \$260 million to carry out the Don Young Alaska Aviation Safety Initiative; and \$1 billion for air traffic controller recruitment, retention, training, and advanced training technologies. Additionally, this section requires the FAA Administrator to provide a quarterly report on how these funds have been expended.

Sec. 100009. *Kennedy Center Appropriations.*

This section appropriates nearly \$241.8 million, which will remain available for obligation until September 30, 2029, for expenses related to capital repair and restoration of the John F. Kennedy Center for the Performing Arts (Kennedy Center). The section also appropriates \$7.7 million, which is available for obligation until September 30, 2026, for the operation, maintenance, and security at the Kennedy Center. Additionally, the section appropriates \$7.2 million, available until September 30, 2029, for administrative expenses.

## CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is struck through, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

### Title 14, United States Code

\*\*\*\*\*

### Subtitle III – Coast Guard Reserve and Auxiliary

\*\*\*\*\*

### Chapter 37 – Coast Guard Reserve

### Subchapter I – Administration

§ 3701. Organization

§ 3702. Authorized strength

§ 3703. Coast Guard Reserve Boards

§ 3704. Grades and ratings; military authority

§ 3705. Benefits

§ 3706. Temporary members of the Reserve; eligibility and compensation

§ 3707. Temporary members of the Reserve; disability or death benefits

§ 3708. Temporary members of the Reserve; certificate of honorable service

§ 3709. Reserve student aviation pilots; Reserve aviation pilots; appointments in commissioned grade

§ 3710. Reserve student pre-commissioning assistance program

§ 3711. Appointment or wartime promotion; retention of grade upon release from active duty

§ 3712. Exclusiveness of service

§ 3713. Active duty for emergency augmentation of regular forces

§ 3714. Enlistment of members engaged in schooling

**[§ 3715. *Selected reserve: order to active duty for preplanned missions in support of the active component*]**

## Subchapter I – Administration

\*\*\*\*

*§ 3715. Selected reserve: order to active duty for preplanned missions in support of the active component*

- (a) Authority. – When the Commandant determines that it is necessary to augment the active forces for a preplanned mission in support of Coast Guard requirements, the Commandant may subject to subsection (b), order any member of the Selected Reserve, without the consent of the member, to active duty for not more than 365 consecutive days.*
- (b) Limitations.- Members of the Selected Reserve may be ordered to active duty under this section only if –*
  - 1) The manpower and associated costs of such active duty are specifically included and identified in the materials submitted to Congress by the Secretary of the department in which the Coast Guard is operating, in support of the budget for the fiscal year or years in which such members are anticipated to be ordered to active duty; and*
  - 2) The budget information of such costs includes a description of the mission for which such members are anticipated to be ordered active duty and the anticipated length of time of the order of such members to active duty on an involuntary basis.*
- (c) Exclusion from Strength Limitations – Members of the Selected Reserve ordered to active duty under this section shall not be counted in computing authorized strength in members on active duty or the total number of members in grade under this title or any other law.*
- (d) Termination of Duty – Whenever any member of the Selected Reserve is ordered to active duty under subsection (a), such service may be terminated –*
  - 1) By order of the Commandant; or*
  - 2) By law.*

- (e) *Considerations for Involuntary Order to Active Duty.* – In determining which members of the Selected Reserve will be ordered to duty without their consent under subsection (a), appropriate considerations shall be given to –
- 1) *The length and nature of previous service, to assure such sharing of exposure to hazards as national security and military requirements will reasonably allow;*
  - 2) *The frequency of assignments during service career;*
  - 3) *Family responsibilities; and*
  - 4) *Employment necessary to maintain the national health, safety, or interest.*
- (f) *Policies and Procedures.* – The Commandant may prescribe policies and procedures to carry out this section, including on determinations with respect to orders to active duty under subsection (e).

\*\*\*\*

## Title 38 – Veterans’ Benefits

\*\*\*\*

## Part III – Readjustment and Related Benefits

\*\*\*\*

## Chapter 33 – Post-9/11 Educational Assistance

\*\*\*\*

## Subchapter I – Definitions

### §3301. Definitions

In this chapter:

(1) The term "active duty" has the meanings as follows (subject to the limitations specified in sections 3002(6) and 3311(b)):

(A) In the case of members of the regular components of the Armed Forces, the meaning given such term in section 101(21)(A).

(B) In the case of members of the reserve components of the Armed Forces, service on active duty under a call or order to active duty under section 688, 12301(a), 12301(d), 12301(g), 12301(h), 12302, 12304, 12304a, or 12304b of title 10 or **[section 3713 or 3715 of title 14]** ~~section 712 of title 14.~~

(C) In the case of a member of the Army National Guard of the United States or Air National Guard of the United States, in addition to service described in subparagraph (B), full-time service—

- (i) in the National Guard of a State for the purpose of organizing, administering, recruiting, instructing, or training the National Guard; or
  - (ii) in the National Guard under section 502(f) of title 32 when authorized by the President or the Secretary of Defense for the purpose of responding to a national emergency declared by the President and supported by Federal funds.
- (2) The term "emergency situation" has the meaning given such term in section 3601 of this title.
- (3) The term "entry level and skill training" means the following:
  - (A) In the case of members of the Army, Basic Combat Training and Advanced Individual Training or One Station Unit Training.
  - (B) In the case of members of the Navy, Recruit Training (or Boot Camp) and Skill Training (or so-called "A" School).
  - (C) In the case of members of the Air Force or the Space Force, Basic Military Training and Technical Training.
  - (D) In the case of members of the Marine Corps, Recruit Training and Marine Corps Training (or School of Infantry Training).
  - (E) In the case of members of the Coast Guard, Basic Training and Skill Training (or so-called "A" School).
- (4) The term "program of education" has the meaning given such term in section 3002, except to the extent otherwise provided in section 3313.
- (5) The term "Secretary of Defense" means the Secretary of Defense, except that the term means the Secretary of Homeland Security with respect to the Coast Guard when it is not operating as a service in the Navy.

## Chapter 43 – Employment and Reemployment Rights of Members of the Uniformed Services

\*\*\*\*

### Subchapter II – Employment and Reemployment Rights and Limitations; Prohibitions

\*\*\*\*

#### §4312. Reemployment rights of persons who serve in the uniformed services

(a) Subject to subsections (b), (c), and (d) and to section 4304, any person whose absence from a position of employment is necessitated by reason of service in the uniformed services shall be entitled to the reemployment rights and benefits and other employment benefits of this chapter if—

- (1) the person (or an appropriate officer of the uniformed service in which such service is performed) has given advance written or verbal notice of such service to such person's employer;
- (2) the cumulative length of the absence and of all previous absences from a position of employment with that employer by reason of service in the uniformed services does not exceed five years; and

- (3) except as provided in subsection (f), the person reports to, or submits an application for reemployment to, such employer in accordance with the provisions of subsection (e).
- (b)(1) No notice is required under subsection (a)(1) if the giving of such notice is precluded by military necessity or, under all of the relevant circumstances, the giving of such notice is otherwise impossible or unreasonable.
- (2) A determination of military necessity for purposes of paragraph (1) shall be made—
- (A) except as provided in subparagraphs (B) and (C), pursuant to regulations prescribed by the Secretary of Defense;
  - (B) for persons performing service to the Federal Emergency Management Agency under section 327 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5165f) and as intermittent personnel under section 306(b)(1) of such Act (42 U.S.C. 5149(b)(1)), by the Administrator of the Federal Emergency Management Agency as described in sections 327(j)(2) and 306(d)(2) of such Act (42 U.S.C. 5165f(j)(2) and 5149(d)(2)),<sup>1</sup> respectively; or
  - (C) for intermittent disaster-response appointees of the National Disaster Medical System, by the Secretary of Health and Human Services as described in section 2812(d)(3)(B) of the Public Health Service Act (42 U.S.C. 300hh-11(d)(3)(B)).
- (3) A determination of military necessity under paragraph (1) shall not be subject to judicial review.
- (c) Subsection (a) shall apply to a person who is absent from a position of employment by reason of service in the uniformed services if such person's cumulative period of service in the uniformed services, with respect to the employer relationship for which a person seeks reemployment, does not exceed five years, except that any such period of service shall not include any service—
- (1) that is required, beyond five years, to complete an initial period of obligated service;
  - (2) during which such person was unable to obtain orders releasing such person from a period of service in the uniformed services before the expiration of such five-year period and such inability was through no fault of such person;
  - (3) performed as required pursuant to section 10147 of title 10, under section 502(a) or 503 of title 32, or to fulfill additional training requirements determined and certified in writing by the Secretary concerned, to be necessary for professional development, or for completion of skill training or retraining; or
  - (4) performed by a member of a uniformed service who is—
    - (A) ordered to or retained on active duty under section 688, 12301(a), 12301(g), 12302, 12304, 12304a, 12304b, or 12305 of title 10 or under section 331, 332, 359, 360, 367, or **[section 3713 or 3715 of title 14]**~~712 of title 14~~;
    - (B) ordered to or retained on active duty (other than for training) under any provision of law because of a war or national emergency declared by the President or the Congress, as determined by the Secretary concerned;
    - (C) ordered to active duty (other than for training) in support, as determined by the Secretary concerned, of an operational mission for which personnel have been ordered to active duty under section 12304 of title 10;

- (D) ordered to active duty in support, as determined by the Secretary concerned, of a critical mission or requirement of the uniformed services;
- (E) called into Federal service as a member of the National Guard under chapter 15 of title 10 or under section 12406 of title 10; or
- (F) ordered to full-time National Guard duty (other than for training) under section 502(f)(2)(A) of title 32 when authorized by the President or the Secretary of Defense for the purpose of responding to a national emergency declared by the President and supported by Federal funds, as determined by the Secretary concerned.

(d)(1) An employer is not required to reemploy a person under this chapter if—

- (A) the employer's circumstances have so changed as to make such reemployment impossible or unreasonable;
- (B) in the case of a person entitled to reemployment under subsection (a)(3), (a)(4), or (b)(2)(B) of section 4313, such employment would impose an undue hardship on the employer; or
- (C) the employment from which the person leaves to serve in the uniformed services is for a brief, nonrecurrent period and there is no reasonable expectation that such employment will continue indefinitely or for a significant period.

(2) In any proceeding involving an issue of whether—

- (A) any reemployment referred to in paragraph (1) is impossible or unreasonable because of a change in an employer's circumstances,
- (B) any accommodation, training, or effort referred to in subsection (a)(3), (a)(4), or (b)(2)(B) of section 4313 would impose an undue hardship on the employer, or
- (C) the employment referred to in paragraph (1)(C) is for a brief, nonrecurrent period and there is no reasonable expectation that such employment will continue indefinitely or for a significant period, the employer shall have the burden of proving the impossibility or unreasonableness, undue hardship, or the brief or nonrecurrent nature of the employment without a reasonable expectation of continuing indefinitely or for a significant period.

(e)(1) Subject to paragraph (2), a person referred to in subsection (a) shall, upon the completion of a period of service in the uniformed services, notify the employer referred to in such subsection of the person's intent to return to a position of employment with such employer as follows:

- (A) In the case of a person whose period of service in the uniformed services was less than 31 days, by reporting to the employer—
  - (i) not later than the beginning of the first full regularly scheduled work period on the first full calendar day following the completion of the period of service and the expiration of eight hours after a period allowing for the safe transportation of the person from the place of that service to the person's residence; or
  - (ii) as soon as possible after the expiration of the eight-hour period referred to in clause (i), if reporting within the period referred to in such clause is impossible or unreasonable through no fault of the person.

(B) In the case of a person who is absent from a position of employment for a period of any length for the purposes of an examination to determine the person's fitness to perform service in the uniformed services, by reporting in the manner and time referred to in subparagraph (A).

(C) In the case of a person whose period of service in the uniformed services was for more than 30 days but less than 181 days, by submitting an application for reemployment with the employer not later than 14 days after the completion of the period of service or if submitting such application within such period is impossible or unreasonable through no fault of the person, the next first full calendar day when submission of such application becomes possible.

(D) In the case of a person whose period of service in the uniformed services was for more than 180 days, by submitting an application for reemployment with the employer not later than 90 days after the completion of the period of service.

(2)(A) A person who is hospitalized for, or convalescing from, an illness or injury incurred in, or aggravated during, the performance of service in the uniformed services shall, at the end of the period that is necessary for the person to recover from such illness or injury, report to the person's employer (in the case of a person described in subparagraph (A) or (B) of paragraph (1)) or submit an application for reemployment with such employer (in the case of a person described in subparagraph (C) or (D) of such paragraph). Except as provided in subparagraph (B), such period of recovery may not exceed two years.

(B) Such two-year period shall be extended by the minimum time required to accommodate the circumstances beyond such person's control which make reporting within the period specified in subparagraph (A) impossible or unreasonable.

(3) A person who fails to report or apply for employment or reemployment within the appropriate period specified in this subsection shall not automatically forfeit such person's entitlement to the rights and benefits referred to in subsection (a) but shall be subject to the conduct rules, established policy, and general practices of the employer pertaining to explanations and discipline with respect to absence from scheduled work.

(f)(1) A person who submits an application for reemployment in accordance with subparagraph (C) or (D) of subsection (e)(1) or subsection (e)(2) shall provide to the person's employer (upon the request of such employer) documentation to establish that—

(A) the person's application is timely;

(B) the person has not exceeded the service limitations set forth in subsection (a)(2) (except as permitted under subsection (c)); and

(C) the person's entitlement to the benefits under this chapter has not been terminated pursuant to section 4304.

(2) Documentation of any matter referred to in paragraph (1) that satisfies regulations prescribed by the Secretary shall satisfy the documentation requirements in such paragraph.

(3)(A) Except as provided in subparagraph (B), the failure of a person to provide documentation that satisfies regulations prescribed pursuant to paragraph (2) shall not be a basis for denying reemployment in accordance with the provisions of this chapter if the

failure occurs because such documentation does not exist or is not readily available at the time of the request of the employer. If, after such reemployment, documentation becomes available that establishes that such person does not meet one or more of the requirements referred to in subparagraphs (A), (B), and (C) of paragraph (1), the employer of such person may terminate the employment of the person and the provision of any rights or benefits afforded the person under this chapter.

(B) An employer who reemploys a person absent from a position of employment for more than 90 days may require that the person provide the employer with the documentation referred to in subparagraph (A) before beginning to treat the person as not having incurred a break in service for pension purposes under section 4318(a)(2)(A).

(4) An employer may not delay or attempt to defeat a reemployment obligation by demanding documentation that does not then exist or is not then readily available.

(g) The right of a person to reemployment under this section shall not entitle such person to retention, preference, or displacement rights over any person with a superior claim under the provisions of title 5, United States Code, relating to veterans and other preference eligibles.

(h) In any determination of a person's entitlement to protection under this chapter, the timing, frequency, and duration of the person's training or service, or the nature of such training or service (including voluntary service) in the uniformed services, shall not be a basis for denying protection of this chapter if the service does not exceed the limitations set forth in subsection (c) and the notice requirements established in subsection (a)(1) and the notification requirements established in subsection (e) are met.

\*\*\*\*

## Title 10 – Armed Forces

\*\*\*\*

## Subtitle A – General Military Law

\*\*\*\*

## Part II – Personnel

\*\*\*\*

## Chapter 55 – Medical and Dental Care

\*\*\*\*

### §1074. Medical and dental care for members and certain former members

(a)(1) Under joint regulations to be prescribed by the administering Secretaries, a member of a uniformed service described in paragraph (2) is entitled to medical and dental care in any facility of any uniformed service.

(2) Members of the uniformed services referred to in paragraph (1) are as follows:

(A) A member of a uniformed service on active duty.

(B) A member of a reserve component of a uniformed service who has been commissioned as an officer if—

(i) the member has requested orders to active duty for the member's initial period of active duty following the commissioning of the member as an officer;

(ii) the request for orders has been approved;

(iii) the orders are to be issued but have not been issued or the orders have been issued but the member has not entered active duty; and

(iv) the member does not have health care insurance and is not covered by any other health benefits plan.

(b)(1) Under joint regulations to be prescribed by the administering Secretaries, a member or former member of a uniformed service who is entitled to retired or retainer pay, or equivalent pay may, upon request, be given medical and dental care in any facility of any uniformed service, subject to the availability of space and facilities and the capabilities of the medical and dental staff. The administering Secretaries may, with the agreement of the Secretary of Veterans Affairs, provide care to persons covered by this subsection in facilities operated by the Secretary of Veterans Affairs and determined by him to be available for this purpose on a reimbursable basis at rates approved by the President.

(2) Paragraph (1) does not apply to a member or former member entitled to retired pay for non-regular service under chapter 1223 of this title who is under 60 years of age.

(c)(1) Funds appropriated to a military department, the Department of Homeland Security (with respect to the Coast Guard when it is not operating as a service in the Navy), or the Department of Health and Human Services (with respect to the National Oceanic and Atmospheric Administration and the Public Health Service) may be used to provide medical and dental care to persons entitled to such care by law or regulations, including the provision of such care (other than elective private treatment) in private facilities for members of the uniformed services. If a private facility or health care provider providing care under this subsection is a health care provider under the Civilian Health and Medical Program of the Uniformed Services, the Secretary of Defense, after consultation with the other administering Secretaries, may by regulation require the private facility or health care provider to provide such care in accordance with the same payment rules (subject to any modifications considered appropriate by the Secretary) as apply under that program.

(2)(A) Subject to such exceptions as the Secretary of Defense considers necessary, coverage for medical care for members of the uniformed services under this subsection, and standards with respect to timely access to such care, shall be comparable to coverage for medical care and standards for timely access to such care under the managed care option of the TRICARE program known as TRICARE Prime.

(B) The Secretary of Defense shall enter into arrangements with contractors under the TRICARE program or with other appropriate contractors for the timely and efficient processing of claims under this subsection.

(C) The Secretary of Defense shall consult with the other administering Secretaries in the administration of this paragraph.

(3)(A) A member of the uniformed services described in subparagraph (B) may not be required to receive routine primary medical care at a military medical treatment facility.

(B) A member referred to in subparagraph (A) is a member of the uniformed services on active duty who is entitled to medical care under this subsection and who—

- (i) receives a duty assignment described in subparagraph (C); and
- (ii) pursuant to the assignment of such duty, resides at a location that is more than 50 miles, or approximately one hour of driving time, from the nearest military medical treatment facility adequate to provide the needed care.

(C) A duty assignment referred to in subparagraph (B) means any of the following:

- (i) Permanent duty as a recruiter.
- (ii) Permanent duty at an educational institution to instruct, administer a program of instruction, or provide administrative services in support of a program of instruction for the Reserve Officers' Training Corps.
- (iii) Permanent duty as a full-time adviser to a unit of a reserve component.
- (iv) Any other permanent duty designated by the Secretary concerned for purposes of this paragraph.

(4)(A) Subject to such terms and conditions as the Secretary of Defense considers appropriate, coverage comparable to that provided by the Secretary under subsections (d) and (e) of section 1079 of this title shall be provided under this subsection to members of the uniformed services who incur a serious injury or illness on active duty as defined by regulations prescribed by the Secretary.

(B) The Secretary of Defense shall prescribe in regulations—

- (i) the individuals who shall be treated as the primary caregivers of a member of the uniformed services for purposes of this paragraph; and
- (ii) the definition of serious injury or illness for the purposes of this paragraph.

(d)(1) For the purposes of this chapter, a member of a reserve component of the armed forces who is issued a delayed-effective-date active-duty order, or is covered by such an order, shall be treated as being on active duty for a period of more than 30 days beginning on the later of the date that is—

(A) the date of the issuance of such order; or

(B) 180 days before the date on which the period of active duty is to commence under such order for that member.

(2) In this subsection, the term "delayed-effective-date active-duty order" means an order to active duty for a period of more than 30 days under section 12304b of this title or a provision of law referred to in section 101(a)(13)(B) of this title, *or section 3715 of title*

**14]** that provides for active-duty service to begin under such order on a date after the date of the issuance of the order.

\*\*\*\*

## Chapter 58 – Benefits and Services for Members Being Separated or Recently Separated

### §1145. Health benefits

(a) Transitional Health Care.—(1) For the time period described in paragraph (4), a member of the armed forces who is separated from active service as described in paragraph (2) (and the dependents of the member) shall be entitled to receive—

(A) except as provided in paragraph (3), medical and dental care under section 1076 of this title in the same manner as a dependent described in subsection (a)(2) of such section; and

(B) health benefits contracted under the authority of section 1079(a) of this title and subject to the same rates and conditions as apply to persons covered under that section.

(2) This subsection applies to the following members of the armed forces:

(A) A member who is involuntarily separated from active duty.

(B) A member of a reserve component who is separated from active duty to which called or ordered under section 12304b of this title or a provision of law referred to in section 101(a)(13)(B) of this title **[, or section 3715 of title 14]** if the active duty is active duty for a period of more than 30 days.

(C) A member who is separated from active duty for which the member is involuntarily retained under section 12305 of this title in support of a contingency operation.

(D) A member who is separated from active duty served pursuant to a voluntary agreement of the member to remain on active duty for a period of less than one year in support of a contingency operation.

(E) A member who receives a sole survivorship discharge (as defined in section 1174(i) of this title).

(F) A member who is separated from active duty who agrees to become a member of the Selected Reserve of the Ready Reserve of a reserve component.

(G) A member of the National Guard who is separated from full-time National Guard Duty to which called or ordered under section 502(f) of title 32 for a period of active service of more than 30 days to perform duties that are authorized by the President or the Secretary of Defense for the purpose of responding to a national emergency declared by Congress or the President and supported by Federal funds.

(3) In the case of a member described in subparagraph (B) or (G) of paragraph (2), the dental care to which the member is entitled under this subsection shall be the dental care to which a member of the uniformed services on active duty for more than 30 days is entitled under section 1074 of this title.

(4) Except as provided in paragraph (7), transitional health care for a member under subsection (a) shall be available for 180 days beginning on the date on which the member is separated from active service. For purposes of the preceding sentence, in the case of a member on active service as described in subparagraph (B), (C), (D), or (G) of paragraph (2) who, without a break in service, is extended on active service for any reason, the 180-day period shall begin on the date on which the member is separated from such extended active service.

(5)(A) Except as provided in subparagraph (D), the Secretary concerned shall require a member of the armed forces scheduled to be separated from active service as described in paragraph (2) to undergo a physical examination and a mental health assessment conducted pursuant to section 1074n of this title immediately before that separation. The physical examination shall be conducted in accordance with regulations prescribed by the Secretary of Defense.

(B) Notwithstanding subparagraph (A), if a member of the armed forces scheduled to be separated from active service as described in paragraph (2) has otherwise undergone a physical examination within 12 months before the scheduled date of separation from active service, the requirement for a physical examination under subparagraph (A) may be waived in accordance with regulations prescribed under this paragraph. Such regulations shall require that such a waiver may be granted only with the consent of the member and with the concurrence of the member's unit commander.

(C) The Secretary concerned shall ensure that each physical examination of a member under subparagraph (A) includes an assessment of whether the member was—

(i) based or stationed at a location where an open burn pit, as defined in subsection (c) of section 201 of the Dignified Burial and Other Veterans' Benefits Improvement Act of 2012 (Public Law 112–260; 38 U.S.C. 527 note), was used; or

(ii) exposed to toxic airborne chemicals or other airborne contaminants, including any information recorded as part of the registry established by the Secretary of Veterans Affairs under such section 201.

(D) The requirement for a physical examination and mental health assessment under subparagraph (A) shall not apply with respect to a member of a reserve component described in paragraph (2)(B) unless the member is retiring, or being discharged or dismissed, from the armed forces.

(6)(A) The Secretary of Defense shall, in consultation with the Secretary of Veterans Affairs, ensure that appropriate actions are taken to assist a member of the armed forces who, as a result of a medical examination under paragraph (5), receives an indication for a referral for follow up treatment from the health care provider who performs the examination.

(B) Assistance provided to a member under paragraph (1) shall include the following:

- (i) Information regarding, and any appropriate referral for, the care, treatment, and other services that the Secretary of Veterans Affairs may provide to such member under any other provision of law, including—
    - (I) clinical services, including counseling and treatment for post-traumatic stress disorder and other mental health conditions; and
    - (II) any other care, treatment, and services.
  - (ii) Information on the private sector sources of treatment that are available to the member in the member's community.
  - (iii) Assistance to enroll in the health care system of the Department of Veterans Affairs for health care benefits for which the member is eligible under laws administered by the Secretary of Veterans Affairs.
- (7)(A) A member who has a medical condition relating to active service that warrants further medical care that has been identified during the member's 180-day transition period, which condition can be resolved within 180 days as determined by a Department of Defense physician, shall be entitled to receive medical and dental care for that medical condition, and that medical condition only, as if the member were a member of the armed forces on active service for 180 days following the diagnosis of the condition.
- (B) The Secretary concerned shall ensure that the Defense Enrollment and Eligibility Reporting System (DEERS) is continually updated in order to reflect the continuing entitlement of members covered by subparagraph (A) to the medical and dental care referred to in that subparagraph.
- (b) Conversion Health Policies.—(1) The Secretary of Defense shall inform each member referred to in subsection (a) before the date of the member's discharge or release from active service of the availability for purchase by the member of a conversion health policy for the member and the dependents of that member. A conversion health policy offered under this paragraph shall provide coverage for not less than an 18-month period.
  - (2) If a member referred to in subsection (a) purchases a conversion health policy during the period applicable to the member (or within a reasonable time after that period as prescribed by the Secretary of Defense), the Secretary shall provide health care, or pay the costs of health care provided, to the member and the dependents of the member—
    - (A) during the 18-month period beginning on the date on which coverage under the conversion health policy begins; and
    - (B) for a condition (including pregnancy) that exists on such date and for which care is not provided under the policy solely on the grounds that the condition is a preexisting condition.
  - (3) The Secretary of Defense may arrange for the provision of health care described in paragraph (2) through a contract with the insurer offering the conversion health policy.
  - (4) If the Secretary of Defense is unable, within a reasonable time, to enter into a contract with a private insurer to provide the conversion health policy required under paragraph (1) at a rate not to exceed the payment required under section 8905a(d)(1)(A) of title 5 for comparable coverage, the Secretary shall offer such a policy under the Civilian Health and Medical Program of the Uniformed Services. Subject to paragraph (5), a member

- purchasing a policy from the Secretary shall be required to pay into the Military Health Care Account or other appropriate account an amount equal to the sum of—
- (A) the individual and Government contributions which would be required in the case of a person enrolled in a health benefits plan contracted for under section 1079 of this title; and
  - (B) an amount necessary for administrative expenses, but not to exceed two percent of the amount under subparagraph (A).
- (5) The amount paid by a member who purchases a conversion health policy from the Secretary of Defense under paragraph (4) may not exceed the payment required under section 8905a(d)(1)(A) of title 5 for comparable coverage.
- (6) In order to reduce premiums required under paragraph (4), the Secretary of Defense may offer a conversion health policy that, with respect to mental health services, offers reduced coverage and increased cost-sharing by the purchaser.
- (c) Health Care For Certain Separated Members Not Otherwise Eligible.—(1) Consistent with the authority of the Secretary concerned to designate certain classes of persons as eligible to receive health care at a military medical facility, the Secretary concerned should consider authorizing, on an individual basis in cases of hardship, the provision of that care for a member who is separated from the armed forces, and is ineligible for transitional health care under subsection (a) or does not obtain a conversion health policy (or a dependent of the member).
- (2) The Secretary concerned shall give special consideration to requests for such care in cases in which the condition for which treatment is required was incurred or aggravated by the member or the dependent before the date of the separation of the member, particularly if the condition is a result of the particular circumstances of the service of the member.
- (d) Physical Examinations for Certain Members of a Reserve Component.—(1) The Secretary concerned shall provide a physical examination pursuant to subsection (a)(5) to each member of a reserve component who—
- (A) during the two-year period before the date on which the member is scheduled to be separated from the armed forces served on active service in support of a contingency operation for a period of more than 30 days;
  - (B) will not otherwise receive such an examination under such subsection; and
  - (C) elects to receive such a physical examination.
- (2) The Secretary concerned shall—
- (A) provide the physical examination under paragraph (1) to a member during the 90-day period before the date on which the member is scheduled to be separated from the armed forces; and
  - (B) issue orders to such a member to receive such physical examination.
- (3) A member may not be entitled to health care benefits pursuant to subsection (a), (b), or (c) solely by reason of being provided a physical examination under paragraph (1).
- (4) In providing to a member a physical examination under paragraph (1), the Secretary concerned shall provide to the member a record of the physical examination.
- (e) Definition.—In this section, the term "conversion health policy" means a health insurance policy with a private insurer, developed through negotiations between the Secretary of Defense

and a private insurer, that is available for purchase by or for the use of a person who is no longer a member of the armed forces or a covered beneficiary.

(f) Coast Guard.—The Secretary of Homeland Security shall implement this section for the members of the Coast Guard and their dependents when the Coast Guard is not operating as a service in the Navy.

\*\*\*\*

## Subtitle E – Reserve Components

\*\*\*\*

## Part II – Personnel Generally

\*\*\*\*

## Chapter 1223 – Retired Pay for Non-Regular Service

\*\*\*\*

### §12731. Age and service requirements

(a) Except as provided in subsection (c), a person is entitled, upon application, to retired pay computed under section 12739 of this title, if the person—

- (1) has attained the eligibility age applicable under subsection (f) to that person;
- (2) has performed at least 20 years of service computed under section 12732 of this title;
- (3) in the case of a person who completed the service requirements of paragraph (2) before April 25, 2005, performed the last six years of qualifying service while a member of any category named in section 12732(a)(1) of this title, but not while a member of a regular component, the Fleet Reserve, or the Fleet Marine Corps Reserve, except that in the case of a person who completed the service requirements of paragraph (2) before October 5, 1994, the number of years of such qualifying service under this paragraph shall be eight; and

(4) is not entitled, under any other provision of law, to retired pay from an armed force or retainer pay as a member of the Fleet Reserve or the Fleet Marine Corps Reserve.

(b) Application for retired pay under this section must be made to the Secretary of the military department, or the Secretary of Homeland Security, as the case may be, having jurisdiction at the time of application over the armed force in which the applicant is serving or last served.

(c)(1) A person who, before August 16, 1945, was a Reserve of an armed force, or a member of the Army without component or other category covered by section 12732(a)(1) of this title except a regular component, is not eligible for retired pay under this chapter unless—

(A) the person performed active duty during World War I or World War II; or

(B) the person performed active duty (other than for training) during the Korean conflict, the Berlin crisis, or the Vietnam era.

(2) In this subsection:

(A) The term "World War I" means the period beginning on April 6, 1917, and ending on November 11, 1918.

(B) The term "World War II" means the period beginning on September 9, 1940, and ending on December 31, 1946.

(C) The term "Korean conflict" means the period beginning on June 27, 1950, and ending on July 27, 1953.

(D) The term "Berlin crisis" means the period beginning on August 14, 1961, and ending on May 30, 1963.

(E) The term "Vietnam era" means the period beginning on August 5, 1964, and ending on March 27, 1973.

(d) The Secretary concerned shall notify each person who has completed the years of service required for eligibility for retired pay under this chapter. The notice shall be sent, in writing, to the person concerned within one year after the person completes that service. The notice shall include notice of the elections available to such person under the Survivor Benefit Plan established under subchapter II of chapter 73 of this title and the Supplemental Survivor Benefit Plan established under subchapter III of that chapter, and the effects of such elections.

(e) Notwithstanding section 8301 of title 5, the date of entitlement to retired pay under this section shall be the date on which the requirements of subsection (a) have been completed.

(f)(1) Subject to paragraph (2), the eligibility age for purposes of subsection (a)(1) is 60 years of age.

(2)(A) In the case of a person who as a member of the Ready Reserve serves on active duty or performs active service described in subparagraph (B) after January 28, 2008, the eligibility age for purposes of subsection (a)(1) shall be reduced, subject to subparagraph (C), below 60 years of age by three months for each aggregate of 90 days on which such person serves on such active duty or performs such active service in any fiscal year after January 28, 2008, or in any two consecutive fiscal years after September 30, 2014. A day of duty may be included in only one aggregate of 90 days for purposes of this subparagraph.

(B)(i) Service on active duty described in this subparagraph is service on active duty pursuant to a call or order to active duty under section 12301(d) or 12304b of this title, or under a provision of law referred to in section 101(a)(13)(B) of this title **[, or section 3715 of title 14]**. Such service does not include service on active duty pursuant to a call or order to active duty under section 12310 of this title.

(ii) Active service described in this subparagraph is also service under a call to active service authorized by the President or the Secretary of Defense under section 502(f) of title 32 for purposes of responding to a national emergency declared by the President or supported by Federal funds.

(iii) If a member described in subparagraph (A) is wounded or otherwise injured or becomes ill while serving on active duty pursuant to a call or order to active duty under a provision of law referred to in the first sentence

of clause (i) or in clause (ii), and the member is then ordered to active duty under section 12301(h)(1) of this title to receive medical care for the wound, injury, or illness, each day of active duty under that order for medical care shall be treated as a continuation of the original call or order to active duty for purposes of reducing the eligibility age of the member under this paragraph.

(iv) Service on active duty described in this subparagraph is also service on active duty pursuant to a call or order to active duty authorized by the Secretary of Homeland Security under section 712 of title 14 for purposes of emergency augmentation of the Regular Coast Guard forces.

(C) The eligibility age for purposes of subsection (a)(1) may not be reduced below 50 years of age for any person under subparagraph (A).

(3) The Secretary concerned shall periodically notify each member of the Ready Reserve described by paragraph (2) of the current eligibility age for retired pay of such member under this section, including any reduced eligibility age by reason of the operation of that paragraph. Notice shall be provided by such means as the Secretary considers appropriate taking into account the cost of provision of notice and the convenience of members.

\*\*\*\*

## Title 46 – Shipping

\*\*\*\*

## Subtitle VI – Clearance, Tonnage Taxes, and Duties

\*\*\*\*

## Chapter 603 – Tonnage Taxes and Light Money

\*\*\*\*

### §60301. Regular tonnage taxes

(a) Lower Rate.—A tax is imposed at the rate of 4.5 cents per ton, not to exceed a total of 22.5 cents per ton per year, ~~for fiscal years 2006 through 2010, and 2 cents per ton, not to exceed a total of 10 cents per ton per year, for each fiscal year thereafter,~~ at each entry in a port of the United States of—

(1) a vessel entering from a foreign port or place in North America, Central America, the West Indies Islands, the Bahama Islands, the Bermuda Islands, or the coast of South America bordering the Caribbean Sea; or

(2) a vessel returning to the same port or place in the United States from which it departed, and not entering the United States from another port or place, except—

(A) a vessel of the United States;

(B) a recreational vessel (as defined in section 2101 of this title); or

(C) a barge.

(b) Higher Rate.—A tax is imposed at the rate of 13.5 cents per ton, not to exceed a total of 67.5 cents per ton per year, ~~for fiscal years 2006 through 2010, and 6 cents per ton, not to exceed a total of 30 cents per ton per year, for each fiscal year thereafter,~~ on a vessel at each entry in a port of the United States from a foreign port or place not named in subsection (a)(1).

(c) Exception for Vessels Entering Other Than by Sea.—Subsection (a) does not apply to a vessel entering other than by sea from a foreign port or place at which tonnage, lighthouse, or other equivalent taxes are not imposed on vessels of the United States.

\*\*\*\*

## Title 23 – Highways

\*\*\*\*

### Chapter 1 – Federal-Aid Highways

Sec. 101. Definitions and declaration of policy

Sec. 102. Program efficiencies

Sec. 103. National Highway System

Sec. 104. Apportionment

Sec. 105. Repealed. Pub. L. 117-58, div. A, title I, §11501(a), Nov. 15, 2021, 135 Stat. 578

Sec. 106. Project approval and oversight

Sec. 107. Acquisition of rights-of-way-Interstate System

Sec. 108. Advance acquisition of real property

Sec. 109. Standards

Sec. 110. Repealed. Pub. L. 112-141, div. A, title I, §1519(b)(1)(A), July 6, 2012, 126 Stat. 575

Sec. 111. Agreements relating to use of and access to rights-of-way-Interstate System

Sec. 112. Letting of contracts

Sec. 113. Prevailing rate of wage

Sec. 114. Construction

Sec. 115. Advance construction

Sec. 116. Maintenance

Sec. 117. Nationally significant multimodal freight and highway projects

Sec. 118. Availability of funds

Sec. 119. National highway performance program

Sec. 120. Federal share payable

Sec. 121. Payment to States for construction

Sec. 122. Payments to States for bond and other debt instrument financing

Sec. 123. Relocation of utility facilities

Sec. 124. Bridge investment program

Sec. 125. Emergency relief  
Sec. 126. Transferability of Federal-aid highway funds  
Sec. 127. Vehicle weight limitations-Interstate System  
Sec. 128. Public hearings  
Sec. 129. Toll roads, bridges, tunnels, and ferries  
Sec. 130. Railway-highway crossings  
Sec. 131. Control of outdoor advertising  
Sec. 132. Payments on Federal-aid projects undertaken by a Federal agency  
Sec. 133. Surface transportation block grant program  
Sec. 134. Metropolitan transportation planning  
Sec. 135. Statewide and nonmetropolitan transportation planning  
Sec. 136. Control of junkyards  
Sec. 137. Fringe and corridor parking facilities  
Sec. 138. Preservation of parklands  
Sec. 139. Efficient environmental reviews for project decisionmaking and One Federal Decision  
Sec. 140. Nondiscrimination  
Sec. 141. Enforcement of requirements  
Sec. 142. Public transportation  
Sec. 143. Highway use tax evasion projects  
Sec. 144. National bridge and tunnel inventory and inspection standards  
Sec. 145. Federal-State relationship  
Sec. 146. Carpool and vanpool projects  
Sec. 147. Construction of ferry boats and ferry terminal facilities  
Sec. 148. Highway safety improvement program  
Sec. 149. Congestion mitigation and air quality improvement program  
Sec. 150. National goals and performance management measures  
Sec. 151. National electric vehicle charging and hydrogen, propane, and natural gas fueling corridors  
Sec. 152. Hazard elimination program  
Sec. 153. Use of safety belts and motorcycle helmets  
Sec. 154. Open container requirements  
Sec. 155. Repealed. Pub. L. 112-141, div. A, title I, §1519(b)(1)(A), July 6, 2012, 126 Stat. 575  
Sec. 156. Proceeds from the sale or lease of real property  
Sec. 157. National Environmental Policy Act of 1969 reporting program  
Sec. 158. National minimum drinking age  
Sec. 159. Revocation or suspension of drivers' licenses of individuals convicted of drug offenses  
Sec. 160. Repealed. Pub. L. 112-141, div. A, title I, §1519(b)(1)(A), July 6, 2012, 126 Stat. 575  
Sec. 161. Operation of motor vehicles by intoxicated minors  
Sec. 162. National scenic byways program  
Sec. 163. Safety incentives to prevent operation of motor vehicles by intoxicated persons  
Sec. 164. Minimum penalties for repeat offenders for driving while intoxicated or driving under the influence

Sec. 165. Territorial and Puerto Rico highway program  
 Sec. 166. HOV facilities  
 Sec. 167. National highway freight program  
 Sec. 168. Integration of planning and environmental review  
 Sec. 169. Development of programmatic mitigation plans  
 Sec. 170. Funding flexibility for transportation emergencies  
 Sec. 171. Wildlife crossings pilot program  
 Sec. 172. Wildlife-vehicle collision reduction and habitat connectivity improvement  
 Sec. 173. Rural surface transportation grant program  
 Sec. 174. State human capital plans  
 Sec. 175. Carbon reduction program  
 Sec. 176. Promoting Resilient Operations for Transformative, Efficient, and Cost-saving Transportation (PROTECT) program  
 Sec. 177. Neighborhood access and equity grant program  
 Sec. 178. Environmental review implementation funds  
 Sec. 179. Low-carbon transportation materials grants  
**[Sec. 180. Registration fee on motor vehicles.]**

\*\*\*\*

*§ 180. Registration fee on motor vehicles.*

*(a) In General. – The Administrator of the Federal Highway Administration shall impose for each year the following registration fee amounts on the owner of a vehicle registered for operation by a State motor vehicle department:*

- (1) \$250 for a covered electric vehicle.*
- (2) \$100 for a covered hybrid vehicle.*

*(b) Withholding of Funds for Noncompliance. – The Administrator shall withhold, from amounts required to be apportioned to any State under section 104(b), an amount equal to 125 percent to the amount required to be remitted under subsection(c)(2). The Administrator shall withhold the amount on the first day of each fiscal year beginning after September 30, 2026, in which the State does not meet the requirements of subsection (c).*

*(c) Collection and Remittance of Fee. –*

*(1) Collection of Fee. – A State motor vehicle department shall –*

- (A) incorporate the collection of the fees established under subsection (a) into the vehicle registration and renewal processes administered by such department, so long as such fees are imposed for each year in which the fees are required; or*
- (B) obtain approval from the Administrator to establish an alternate means of compliance for the collection of such fees that is acceptable to the Administrator.*

*(2) Remittance of Fee. – Not later than 30 days after the last day of each month, a State motor vehicle department shall remit to the Administrator the balance of the total fee amounts collected under this section in the preceding month less the portion reserved for administrative expenses under subsection (e).*

*(d) Fee Assessment. – The amounts specified in subsection (a) shall be increased on an annual basis to account for the rate of inflation each fiscal year in accordance with the Consumer Price Index for All Urban Consumers of the Bureau of Labor Statistics.*

*(e) Administration Expenses. – In any fiscal year in which a State is in compliance with this section, such State may retain an amount not to exceed 1 percent of the total fees collected under this section for administrative expenses.*

*(f) Applicability of Fees. – The fees imposed under paragraphs (1) and (2) of subsection (a) shall terminate on October 1, 2035.*

*(g) Definitions. – In this section:*

*(1) Covered Electric Vehicle. – The term ‘ “covered electric vehicle” ’ means a covered motor vehicle with an electric motor as the sole means of propulsion of such vehicle.*

*(2) Covered Motor Vehicle. – The term ‘ “covered motor vehicle” ’ has the meaning given the term ‘ “motor vehicle” ’ under section 154(a) but excludes a motor vehicle that is a covered farm vehicle or commercial motor vehicle (as such terms are defined in section 390.5 of title 49, Code of Federal Regulations).*

*(3) Covered Hybrid Vehicle. – The term ‘ “covered hybrid vehicle” ’ means a covered motor vehicle propelled by a combination of an electric motor and an internal combustion engine or other power source and components thereof.*

#### SUPPLEMENTAL, MINORITY, ADDITIONAL, OR DISSENTING VIEWS MINORITY VIEWS

Committee Democrats oppose the Committee’s Budget Reconciliation recommendations, as amended and ordered transmitted to the House Committee on the Budget on April 30, 2025, pursuant to H. Con. Res. 14.

Reconciliation is an inherently partisan process, and we recognize that this legislation is a departure from the regular work of this Committee.

Democrats stand ready to work with the Majority on transportation and infrastructure investment and other shared goals, but not to further the instructions of H. Con. Res. 14, a fiscally reckless package that provides a gut punch to hardworking families. The Republican Reconciliation package adds more than \$14 trillion in new debt over ten years; gives away \$7

trillion in deficit-financed tax cuts to the wealthy; and slashes access to health care and food assistance for families.

We agree that providing additional resources for the Coast Guard, funding to improve our air traffic control system, and shoring up investments in surface transportation are important investments.

In the 117th Congress, Democrats used the gavel to enact historic levels of funding for all means of travel, to promote clean energy, to support supply chain improvements, to modernize water infrastructure, and to build and connect stronger, healthier communities. In stark contrast to the tax giveaways to billionaires advanced by Republicans, Democrats promoted investments in public goods designed to benefit everyone, not a select few, for decades to come. In addition, one of the revenue raisers in this bill is an increase to the tonnage tax. This tax is assessed on all cargo entering the United States and will increase costs for all Americans.

We are also deeply concerned that the budget resolution that underlies this reconciliation legislation leaves little room to advance robust bipartisan investments for the remainder of this Congress. The budget resolution cuts transportation budget authority by \$406 billion over the next ten years compared to the CBO baseline.

These assumptions do not include a continuation of the nearly \$200 billion enacted by the 117th Congress through emergency advanced appropriations which end in September 2026. These investments include: \$66 billion in guaranteed investment in passenger and freight rail, \$47 billion in bridge investments, \$25 billion in airport grants, \$21 billion in transit rail and bus grants, \$13 billion to shore up Clean Water State Revolving Funds, \$12 billion to supplement major project grants, and \$2 billion for port infrastructure development. The budget resolution does not provide room to continue these investments, nor does the resolution provide a reserve fund to accommodate transportation or infrastructure legislation outside of the budget allocations.

Reauthorization of surface transportation programs is a major priority for the Committee in the 119th Congress. The Highway Trust Fund (HTF) faces a deficit of over \$140 billion in the next five years. The changes to motor vehicle fees contained in the Committee recommendations represent a marked shift in how we generate revenue for highways and transit. These changes deserve robust debate and a full vetting of views by members on both sides of the aisle, on both sides of the Capitol, by Governors, Mayors, transportation stakeholders and many others.

The day before marking up the Committee recommendations, the Committee received testimony that \$90 per year is an equivalent charge for electric vehicles (EVs) if the goal is to ensure EVs pay into the HTF on par with what drivers of gas-powered vehicles pay. This legislation, as amended, institutes a fee of \$250 per year for EVs and \$100 for hybrid vehicles, establishing EV and hybrid fees that far exceed what is paid by the average gas-powered vehicle.

This legislation does not execute the deposit of these fees into the Highway Trust Fund, to both the Highway and Mass Transit Accounts, as is the current practice with other revenues. We agree that current gas tax revenues are insufficient to fund surface transportation needs. We also agree on the need for a robust debate on sustainable funding for surface transportation as we move through reauthorization. A budget resolution without a reserve fund and a markup that demonstrated a lack of consensus among Republicans on car fees means we have more work to do.

As noted during the markup, Democrats also strongly oppose Section 100007 of the legislation that claws back funding provided by the Inflation Reduction Act (IRA). The cuts contained in the Committee recommendations are unnecessary to comply with the Senate reconciliation instructions. These programs are targeted for cuts simply because our colleagues don't agree with the policies.

Many of the grant programs listed for rescission have already been announced for specific projects. For example, the rescission of Neighborhood Access Grants claws back 80 grants that have been awarded—including to projects in 41 Congressional districts represented by Republican Members. Communities have spent time and resources applying for these grants and are relying on the anticipated funds in their budgets. Cutting this funding is a direct attack on many of our constituents. A list of announced projects under the IRA's Neighborhood Access and Equity Grants is attached.

Similarly, the legislation rescinds unobligated balances of IRA funding provided to the General Services Administration to improve and upgrade federal buildings and Land Ports of Entry. These rescissions are expected to impact over 140 projects across the country, a list of which is attached.

A robust debate at markup, in which Democrats offered 100 amendments, demonstrates the desire to work together and make investments that can garner broad support. We have a lot of work to do together this Congress to support the Coast Guard, to improve our air traffic control system, and to shore up investments in surface transportation. This Committee does not exist in a vacuum, however, and the product produced by the Committee will go into a fiscally irresponsible package with massive cuts to hardworking families. For these reasons, Transportation and Infrastructure Committee Democrats opposed the legislation.

A handwritten signature in black ink, reading "Rick Larsen". The signature is written in a cursive, flowing style.

Rick Larsen, Ranking Member

Project Name	Applicant	District(s)	Representative	Awarded
Reconnecting 4th Ave N: A Two-Way Vision for Reviving Legacy and Inspiring Progress	City of Birmingham	AL - 07	Rep. Terri Sewell (D)	\$ 14,556,040
City of Decatur, Alabama	City of Decatur, Alabama	AL - 05	Rep. Dale Strong (R)	\$ 18,407,688
Pedestrian Access and Redevelopment Corridor (PARC): Pedestrian Bridge Construction	City of Huntsville, Alabama	AL - 05	Rep. Dale Strong (R)	\$ 27,335,759
Blackledge Bicycle Boulevard	City of Tucson Department of Transportation and Mobility	AZ - 06 & 07	Rep. Juan Ciscomani (R) and Vacant (formerly Rep. Raul Grijalva (D)	\$ 2,577,591
Rafael Meadows Safe Crossing Pathway Project	City of San Rafael	CA-02	Rep. Jared Huffman (D)	\$ 1,940,000
San Diego Association of Governments	San Diego Association of Governments	CA- 50 & 52	Rep. Scott Peters (D) and Rep. Juan Vargas (D)	\$ 11,000,000
Reunited Denver Project Globeville & Elyria Swansea	City and County of Denver	CO - 01 & 08	Rep. Diana DeGette (D) and Rep. Gabe Evans (R)	\$ 35,475,000
City of Stamford West Side Neighborhood Connector Project	City of Stamford	CT - 04	Rep. Jim Himes (D)	\$ 17,000,000
City of Miami	City of Miami	FL - 24,26,27	Rep. Frederica Wilson (D), Rep. Mario Diaz-Balart (R) and Rep. Maria Salazar (R)	\$ 60,353,730
Emerald Trail: Reconnecting and Revitalizing Jacksonville's Urban Neighborhoods	Jacksonville Transportation Authority	FL - 4,5	Rep. Aaron Bean (R) and Rep. John Rutherford (R)	\$ 147,089,058
Reconnecting Atlanta's Southside Communities: Atlanta BeltLine to Flint River Trail	Atlanta, Georgia	GA - 05 & 13	Rep. Nikema Williams (D) and Rep. David Scott (D)	\$ 50,000,000
The Stitch Phase 1 Implementation	City of Atlanta	GA - 05	Rep. Nikema Williams (D)	\$ 157,645,161
Pocatello Terry 1st Revitalization	City of Pocatello, Idaho	ID - 02	Rep. Mike Simpson (R)	\$ 8,500,000
Whitman Street Interchange Reconfiguration	City of Rockford, Illinois	IL - 16 & 17	Rep. Darin LaHood (R) and Rep. Eric Sorensen (D)	\$ 7,148,000
Chicago Transit Authority (CTA)	Chicago Transit Authority (CTA)	IL - 07	Rep. Danny Davis (D)	\$ 111,000,000

City Of Bowling Green	City of Bowling Green	KY - 02	Rep. Brett Guthrie (R)	\$ 11,000,000
Holmes Street Corridor Complete Street Reconnection Project	City of Frankfort	KY - 01, 04, & 06	Rep. James Comer (R), Rep. Thomas Massie (R), and Rep. Andy Barr (R)	\$ 20,185,000
Connecting New Orleans East for Pedestrian and Bicyclist Safety and Mobility	City of New Orleans	LA - 02	Rep. Troy Carter (D)	\$ 61,544,718
Thomas Road Improvements	Baton Rouge, Louisiana	LA - 02	Rep. Troy Carter (D)	\$ 13,643,000
I-90 Allston Multimodal Project	Massachusetts Department of Transportation	MA - 04 & 07	Rep. Jake Auchincloss (D) and Rep. Ayanna Pressley (D)	\$ 335,404,775
Enhancing Easton Neighborhood Access on U.S. Route 50 (US 50) Project	Maryland Department of Transportation	MD - 01	Rep. Andy Harris (R)	\$ 3,309,759
Libbytown	Maine Department of Transportation	ME - 01	Rep. Chellie Pingree (D)	\$ 22,400,000
Bienville Boulevard/Scott Pruitt Memorial Highway Multi-Use Path– Connecting Ocean Springs and Gautier, Mississippi	Mississippi Department of Transportation	MS- 04	Rep. Mike Ezell (R)	\$ 9,600,000
Highway 200 Reconnecting East Missoula	Missoula County (County), the City of Missoula (City), the Missoula Metropolitan Planning Organization (MPO) and Montana Department of	MT - 01	Rep. Ryan Zinke (R)	\$ 24,000,000
US 93 North Ninepipe Corridor Reconstruction Project	Confederated Salish & Kootenai Tribes	MT - 01	Rep. Ryan Zinke (R)	\$ 74,872,287
Pyramid Lake Paiute Tribe Bike Path Phase 1 & 2	Pyramid Lake Paiute Tribe	NV - 02	Rep. Mark Amodei (R)	\$ 29,756,400
CITY OF NEW ROCHELLE	City of New Rochelle	NY - 16	Rep. George Latimer (D)	\$ 16,039,888
NFTA 2023 RCN	Buffalo, New York	NY - 26	Rep. Tim Kennedy (D)	\$ 102,692,562
NYC Parks QueensWay: Forest Park Pass	New York City Department of Parks and Recreation	NY - 05 & 07	Rep. Gregory Meeks (D) and Rep. Nydia Velazquez (D)	\$ 117,696,000
I-81 Connecting Syracuse Project	New York State Department of	NY - 22	Rep. John Mannion (D)	\$ 180,010,000

Riverfront Infrastructure Vitality and Equity Restoration in East Toledo (RIVER East Toledo)	City of Toledo	OH - 09	Rep. Marcy Kaptur (D)	\$ 28,497,650
The Seminole Nation of Oklahoma	The Seminole Nation of Oklahoma	OK - 05	Rep. Stephanie Bice (R)	\$ 23,523,382
Broadway Main Street and Supporting Connections	City of Portland	OR - 01 & 03	Rep. Suzanne Bonamici (D) and Rep. Maxine Dexter (D)	\$ 38,394,000
I-5 Rose Quarter Improvement Project	Oregon Department of Transportation	OR - 01 & 03	Rep. Suzanne Bonamici (D) and Rep. Maxine Dexter (D)	\$ 450,000,000
The Chinatown Stitch: Reconnecting Philadelphia's Chinatown	City of Philadelphia	PA - 02 & 03	Rep. Brendan Boyle (D) and Rep. Dwight Evans (D)	\$ 158,911,664
Dave Lyle Boulevard Pedestrian Bridge	South Carolina Department of	SC - 05	Rep. Ralph Norman (R)	\$ 10,109,074
Reconnecting Knoxville	Knoxville's Community Development Corporation (KCDC)	TN - 01 & 02	Rep. Diana Harshbarger (R) and Rep. Tim Burchett (R)	\$ 42,600,320
Complete, Connected, Resilient Communities: Gulfton & Kashmere Gardens Resilient Sidewalks Project	City of Houston	TX - 07, 09, 18, & 29	Rep. Lizzie Fletcher (D), Rep. Al Green (D), Vacant (formerly Rep. Sylvester Turner (D), and Rep. Sylvia Garcia (D)	\$ 43,438,830
City of Austin	City of Austin	TX - 35 & 37	Rep. Greg Casar (D) and Rep. Lloyd Doggett (D)	\$ 105,200,000
City of St. George 400 East and 900 South Interstate Crossings Project	Utah Department of Transportation	UT - 02	Rep. Celeste Maloy (R)	\$ 87,618,600
Virginia Beach Trail Phase 1: A Regional Connector	City of Virginia Beach	VA - 02 & 03	Rep. Jen Kiggans (R) and Rep. Bobby Scott (D)	\$ 14,900,000
Reconnecting Communities with new BRT Stations in Tukwila and South Renton	Central Puget Sound Regional Transit Authority	WA - 07 & 09	Rep. Pramila Jayapal (D) and Rep. Adam Smith (D)	\$ 69,830,356

Connecting North to South: A Complete 6th Street	City of Milwaukee	WI - 04 & 05	Rep. Gwen Moore (D) and Rep. Scott Fitzgerald (R)	\$ 36,560,000
City of Phenix City	Phenix City	AL - 03	Rep. Mike Rogers (R)	\$ 352,000
The National City/Southeast San Diego Greenspace Corridor Project	Mundo Gardens	CA - 50 & 52	Rep. Scott Peters (D) and Rep. Juan Vargas (D)	\$ 2,000,000
Strengthening Watsonville Neighborhoods: Feasibility Study for Equitable, Just, Safe and Prosperous Future for All	City of Watsonville	CA - 18 & 19	Rep. Zoe Lofgren (D) and Rep. Jimmy Panetta (D)	\$ 2,355,319

Healing Hollywood	Friends of the Hollywood Cap Park, Inc	CA - 30, 34, 37, & 44	Rep. Laura Friedman (D), Rep. Jimmy Gomez (D), Rep. Sydney Kamlager-Dove (D), and Rep. Nannette Barragan (D)	\$ 3,599,760
Removing the Highway Barrier: Equitably Restoring Colfax and Federal Mobility and Land Use	Colorado Department of Transportation	CO - 01 & 07	Rep. Dianna DeGette (D) and Rep. Brittany Pettersen (D)	\$ 2,000,000
Reconnecting Georgetown	Town of Georgetown	DE - At Large	Rep. Sarah McBride (D)	\$ 100,000
Macon-Bibb County Pleasant Hill Reconnection and Commercial Planning	Macon-Bibb County	GA - 02 & 08	Rep. Sanford Bishop (D) and Rep. Austin Scott (R)	\$ 500,000
Downtown Waterloo Railyard Relocation and Railroad Crossing Improvement Study	City of Waterloo	IA - 02	Rep. Ashley Hinson (R)	\$ 750,000
Bonneville Metropolitan Planning Organization	Bonneville Metropolitan Planning Organization	ID - 02	Rep. Mike Simpson (R)	\$ 400,000
Reconnecting Chicago's West Side Communities Plan	City of Chicago	IL - 07	Rep. Danny Davis (D)	\$ 2,000,000
Reconnecting Claiborne	Louisiana Department of Transportation and Development	LA - 01 & 02	Rep. Steve Scalise (R) and Rep. Troy Carter (D)	\$ 2,000,000
River Works Reimagined	City of Lynn	MA - 06	Rep. Seth Moulton (D)	\$ 561,000
Bicycle Pedestrian Crossing of the Fitchburg Commuter Rail Line	City of Cambridge	MA - 05 & 07	Rep. Katherine Clark (D) and Rep. Ayanna Pressley (D)	\$ 2,400,000

Golden Mile Multimodal Connection Planning Project	City of Frederick	MD - 06	Rep. April McClane Delaney (D)	\$ 485,000
Town of Berlin RCN-NAE	Town of Berlin	MD - 01	Rep. Andy Harris (R)	\$ 1,200,000
Reconnecting Communities and Neighborhoods (RCN) Planning Grant	City of Baltimore	MD - 02 & 07	Rep. Johnny Olszewski (D) and Rep. Kweisi Mfume (D)	\$ 6,000,000
Highway 55: A Community Partnership, A Roadway for All	Minnesota Department of Transportation	MN - 03 & 05	Rep. Kelly Morrison (D) and Rep. Ilhan Omar (D)	\$ 3,600,000
Reconnecting & Revitalizing an Underserved Community: I-70 Business Loop Corridor Study	City of Columbia	MO - 03 & 04	Rep. Bob Onder (R) and Rep. Mark Alford (R)	\$ 2,130,800
Walnut Cove Greenway	Piedmont Triad Regional Council	NC - 05	Rep. Virginia Foxx (R)	\$ 250,000

BQE Connects: Advancing the BQE North and South Corridor Vision	New York City Department of Transportation	NY - 10 & 11	Rep. Dan Goldman (D) and Rep. Nicole Malliotakis (R)	\$ 5,600,000
Cuyahoga County Veterans' Memorial Bridge Connectivity Plan Project	Cuyahoga County	OH - 11	Rep. Shontel Brown (D)	\$ 7,000,000
Cherokee Nation Reconnecting Communities and Neighborhoods	Cherokee Nation	OK - 02	Rep. Josh Brecheen (R)	\$ 2,498,931
Susquehanna Depot Borough	Susquehanna Depot Borough	PA - 08 & 09	Rep. Rob Bresnahan (R) and Rep. Daniel Meuser (R)	\$ 125,389
Redesigning Route 291: Safety, Equity, and Connection	Delaware County, PA	PA - 05	Rep. Mary Gay Scanlon (D)	\$ 2,500,000
Over and Under I-40	Memphis and Shelby County Community Redevelopment Agency	TN - 09	Rep. Steve Cohen (D)	\$ 2,693,160
Paso del Norte and Stanton International Bridges Feasibility Study	City of El Paso	TX - 16	Rep. Veronica Escobar (D)	\$ 2,000,000
From Barriers to Benefits: Restoring Connections to San Antonio's Eastside	City of San Antonio	TX - 20, 28, & 35	Rep. Joaquin Castro (D), Rep. Henry Cuellar (D), and Rep. Greg Casar (D)	\$ 2,960,000
Southeast Community Greenway Reconnector	City of Newport News	VA - 03	Rep. Bobby Scott (D)	\$ 1,000,000

Winchester: Reconnecting Communities and Neighborhoods Program	City of Winchester	VA - 06	Rep. Ben Cline (R)	\$ 1,000,000
City of Madison	City of Madison	WI - 02	Rep. Mark Pocan (D)	\$ 1,000,000
(re)Connect West Laramie	City of Laramie	WY - At Large	Rep. Harriet Hageman (R)	\$ 250,000
Reducing Impact of Rural Board-Roads	State of Alaska	AK - At Large	Rep. Nicholas Begich (R)	\$ 2,598,245
City of Montgomery Reconnecting Communities	City of Montgomery	AL -02 & 07	Rep. Shomari Figures (D) and Rep. Terri Sewell (D)	\$ 36,663,000
SACOG Regional Partnerships Challenge	City of Bay City	CA - 01, 03, 04, 06, & 07	Rep. Doug LaMalfa (R), Rep. Kevin Kiley (R), Rep. Mike Thompson (D), Rep. Ami Bera (D), Rep. Doris Matsui (D)	\$ 22,500,000

Removing Barriers and Creating Legacy - A Multimodal Approach for Los Angeles County	Los Angeles, California	CA - 30, 32, 34, 36, 37, 38, 42, 43, 44, & 45	Rep. Laura Friedman (D), Rep. Brad Sherman (D), Rep. Jimmy Gomez (D), Rep. Ted Lieu (D), Rep. Sydney Kamlager-Dove (D), Rep. Linda Sanchez (D), Rep. Robert Garcia (D), Rep. Maxine Waters (D), Rep. Nannette Barragan (D), and Rep. Derek Tran (D)	\$ 139,000,000
Western Connecticut Regional Transit Study	Western Connecticut Council of Governments	CT - 04 & 05	Rep. Jim Himes (D) and Rep. Jahanna Hayes (D)	\$ 1,000,000
Greening Chelsea Creek Waterfront	City of Boston	MA - 05, 07, & 08	Rep. Katherine Clark (D), Rep. Ayanna Pressley (D), Rep. Stephen Lynch (D)	\$ 2,500,000
Grant	First Suburbs Consortium of Southwest Ohio	OH - 01, 08	Rep. Greg Landsman (D), and Rep. Warren Davidson (R)	\$ 300,000
Bridging Highway Divides for DFW Communities.	North Central Texas Council of Governments	TX - 03, 30, & 33	Rep. Keith Self (R), Rep. Jasmine Crockett (D), Rep. Marc Veasey (D)	\$ 80,000,000

## GSA IRA Project List

<u>District</u>	<u>Member</u>	<u>Project</u>	<u>Approximate Funding at Risk</u>
AK-00	Rep. Nicholas Begich (R)	Alcan LPOE modernization	\$48,500,000
AR-02	Rep. J. Hill (R)	Little Rock Federal Building parking lot repaving	\$2,284,314
AZ-03	Rep. Yassamin Ansari (D)	Sandra D. O'Connor Courthouse window replacement	\$10,709,547
AZ-07	Rep. Raúl Grijalva (D)	Border Patrol Sector Headquarters pavement	\$365,612
AZ-07	Rep. Raúl Grijalva (D)	Evo A. DeConcini Courthouse pavement	\$1,000,000
AZ-07	Rep. Raúl Grijalva (D)	DeConcini Land Port of Entry Customs Building drainage correction and concrete replacement	\$2,500,000
AZ-07	Rep. Raúl Grijalva (D)	Douglas LPOE new commercial	\$2,532,794
AZ-07	Rep. Raúl Grijalva (D)	San Luis I LPOE modernization	\$32,686,500
AZ-07	Rep. Raúl Grijalva (D)	Raul Hector Castro LPOE modernization	\$123,200,000
CA-07	Rep. Doris Matsui (D)	801 I Street Federal Building parking lot repaving	\$223,475
CA-11	Rep. Nancy Pelosi (D)	San Francisco Appraisers Building facade repairs	\$11,635,521
CA-15	Rep. Kevin Mullin (D)	Leo J. Ryan Federal Records Center pavement	\$2,000,000
CA-25	Rep. Raul Ruiz (D)	Andrade Land Port of Entry Main Building pavement	\$1,100,820
CA-25	Rep. Raul Ruiz (D)	Calexico West Land Port of Entry Historic Custom House pavement	\$55,206,168
CA-52	Rep. Juan Vargas (D)	Otay Mesa Land Port of Entry Main Building and Primary Inspection sidewalk paving	\$1,370,601
CO-02	Rep. Joe Neguse (D)	David Skaggs Research Center window replacement	\$7,155,484
CO-07	Rep. Brittany Pettersen (D)	Denver Federal Center Building 25 window replacement	\$6,098,835
CO-07	Rep. Brittany Pettersen (D)	Denver Federal Center parking lot repaving	\$35,891,533
CO-07	Rep. Brittany Pettersen (D)	Denver Federal Center FDA Lab	\$95,719,108
DC-00	Rep. Eleanor Norton (D)	Robert C. Weaver Federal Building garage, waterproofing, and plaza repairs	\$17,400,000
DC-00	Rep. Eleanor Norton (D)	St. Elizabeths CISA Headquarters	\$47,050,079
FL-04	Rep. Aaron Bean (R)	Charles E. Bennett Federal Building parking lot	\$1,800,000
FL-10	Rep. Maxwell Frost (D)	Orlando Courthouse Annex asphalt and concrete pavement	\$1,800,000
FL-27	Rep. Maria Salazar (R)	C. Clyde Atkins Courthouse improve accessibility and public streetscape	\$2,199,682
FL-27	Rep. Maria Salazar (R)	Claude Pepper Federal Building window replacement	\$14,500,000
GA-01	Rep. Earl Carter (R)	Frank M. Scarlett Federal Building parking lot repaving	\$607,144
GA-02	Rep. Sanford Bishop (D)	FEMA Complex Regional Center new campus stormwater management installation	\$1,063,646
GA-02	Rep. Sanford Bishop (D)	William Augustus Bootle Federal Building and Courthouse window replacement	\$2,060,560
GA-02	Rep. Sanford Bishop (D)	Columbus U.S. Post Office and Courthouse window replacement	\$2,662,511
GA-04	Rep. Henry Johnson (D)	Chamblee Federal Campus IRS Annex parking lot repaving	\$1,200,000
GA-05	Rep. Nikema Williams (D)	Sam Nunn Atlanta Federal Center window replacement	\$6,000,000
HI-01	Rep. Ed Case (D)	Prince J. Kuhio Federal Building and Courthouse vehicle Ramp C modification	\$2,000,000

HI-01	Rep. Ed Case (D)	Prince J. Kuhio Federal Building and Courthouse courtyard repairs	\$9,000,000
IA-04	Rep. Randy Feenstra (R)	Sioux City Federal Building and Courthouse facade and paving	\$14,201,428
ID-01	Rep. Russ Fulcher (R)	Porthill LPOE modernization	\$12,100,000
IL-07	Rep. Danny Davis (D)	John C. Kluczynski Federal Building parking garage steel curb and concrete paving	\$3,300,000
IL-12	Rep. Mike Bost (R)	Benton Federal Building, USPO, and Courthouse existing drainage system repairs	\$295,610
IL-13	Rep. Nikki Budzinski (D)	Melvin Price Federal Building parking lot repaving	\$522,648
IL-17	Rep. Eric Sorensen (D)	Stanley J. Roszkowski Courthouse streetscape renovation	\$1,382,367
IN-07	Rep. André Carson (D)	Minton Capehart Federal Building parking garage repair and restoration	\$32,882,975
KS-02	Rep. Derek Schmidt (R)	Robert J. Dole U.S. Courthouse facade	\$36,455,960
KS-02	Rep. Derek Schmidt (R)	Frank Carlson Federal Building and Courthouse facade and paving	\$36,684,680
KY-03	Rep. Morgan McGarvey (D)	Romano Mazzoli Fed Building parking lot and sidewalk repaving	\$7,600,000
KY-05	Rep. Harold Rogers (R)	London Courthouse Annex sidewalk paving	\$45,509
LA-02	Rep. Troy Carter (D)	Hale Boggs Federal Building and Courthouse Lafayette Mall reconstruction	\$2,166,333
MA-08	Rep. Stephen Lynch (D)	OMS garage pavement repair	\$1,965,697
MA-08	Rep. Stephen Lynch (D)	JFK Federal Building Plaza replacement and waterproofing	\$9,979,409
MA-08	Rep. Stephen Lynch (D)	John W. McCormack parking garage structural, slab, and paving repairs	\$14,500,000
MD-02	Rep. Johnny Olszewski (D)	Centers for Medicare and Medicaid Services Headquarters parking lot repaving	\$13,098,364
MD-04	Rep. Glenn Ivey (D)	Suitland Federal Center stormwater pipe and eroded ravine restoration	\$453,384
MD-07	Rep. Kweisi Mfume (D)	Edward A. Garmatz Courthouse window replacement	\$15,848,361
ME-01	Rep. Chellie Pingree (D)	Portland Parking Facility pavement repair	\$500,000
ME-02	Rep. Jared Golden (D)	Calais Ferry Point LPOE modernization	\$4,836,097
ME-02	Rep. Jared Golden (D)	Limestone LPOE modernization	\$5,569,718
ME-02	Rep. Jared Golden (D)	Edmund S. Muskie Federal Building window replacement	\$5,929,405
ME-02	Rep. Jared Golden (D)	Fort Fairfield LPOE modernization	\$8,869,718
ME-02	Rep. Jared Golden (D)	Houlton LPOE repairs and alterations	\$9,369,718
ME-02	Rep. Jared Golden (D)	Coburn Gore LPOE modernization	\$29,469,718
MI-01	Rep. Jack Bergman (R)	Sault Ste. Marie Land Port of Entry concrete wall repairs	\$3,260,142
MI-13	Rep. Shri Thanedar (D)	Ambassador Bridge Land Port of Entry Cargo Inspection Facility paving	\$422,231
MI-13	Rep. Shri Thanedar (D)	985 Michigan Ave parking garage repairs	\$2,038,555
MI-13	Rep. Shri Thanedar (D)	P.V. McNamara Federal Building facade repairs	\$7,780,436
MI-13	Rep. Shri Thanedar (D)	P.V. McNamara Federal Building parking garage renovation	\$11,422,898
MN-08	Rep. Pete Stauber (R)	Grand Portage LPOE modernization	\$27,171,690
MN-08	Rep. Pete Stauber (R)	International Falls LPOE modernization	\$78,400,000
MO-01	Rep. Wesley Bell (D)	Charles F. Prevedel Federal Building parking lot repaving	\$3,700,000
MO-01	Rep. Wesley Bell (D)	Robert A. Young Federal Building parking lot repaving	\$4,895,935
MO-05	Rep. Emanuel Cleaver (D)	Richard Bolling Federal Building cooling tower	\$1,055,958
MO-05	Rep. Emanuel Cleaver (D)	Richard Bolling Federal Building parking lot repaving	\$4,245,633
MO-05	Rep. Emanuel Cleaver (D)	2306 E. Bannister Road structural repairs	\$4,355,384

MO-05	Rep. Emanuel Cleaver (D)	Charles E. Whittaker Courthouse	\$118,300,000
MT-01	Rep. Ryan Zinke (R)	Mike Mansfield Federal Building seismic retrofit and modernization	\$26,317,741
NC-13	Rep. Brad Knott (R)	Terry Sanford Federal Building window replacement	\$2,584,621
ND-00	Rep. Julie Fedorchak (R)	Dunseith LPOE modernization	\$561,518
ND-00	Rep. Julie Fedorchak (R)	Bismarck Federal parking lot repaving	\$2,000,000
NE-01	Rep. Mike Flood (R)	Robert V. Denney Federal Building Courthouse concrete replacement	\$4,333,407
NE-01	Rep. Mike Flood (R)	Robert V. Denney Federal Building Courthouse facade repair	\$39,998,471
NE-02	Rep. Don Bacon (R)	Roman L. Hruska Courthouse sidewalk paving	\$1,152,693
NJ-08	Rep. Robert Menendez (D)	Peter W. Rodino Federal Building, Newark Federal Campus site improvements	\$3,415,090
NJ-08	Rep. Robert Menendez (D)	Martin Luther King, Jr. Courthouse window replacement	\$4,300,000
NJ-09	Rep. Nellie Pou (D)	Robert A. Roe Federal Building plaza replacement and waterproofing	\$895,935
NJ-09	Rep. Nellie Pou (D)	Robert A. Roe Federal Building window replacement	\$12,295,935
NM-02	Rep. Gabe Vasquez (D)	Santa Teresa Land Port of Entry paving	\$8,600,000
NM-03	Rep. Teresa Leger Fernandez (D)	Joseph M. Montoya Federal Building parking lot repaving	\$3,480,102
NY-02	Rep. Andrew Garbarino (R)	Alfonse M. D'Amato Courthouse parking lot surface replacement	\$2,553,640
NY-10	Rep. Daniel Goldman (D)	Ted Weiss Federal Building sidewalk paving	\$800,000
NY-10	Rep. Daniel Goldman (D)	Alexander Hamilton Custom House	\$1,256,453
NY-16	Rep. George Latimer (D)	Charles L. Brieant, Jr. Courthouse parking lot resurfacing	\$900,000
NY-20	Rep. Paul Tonko (D)	Leo W. O'Brien Fed Building walkway bridge replacement	\$3,396,624
NY-21	Rep. Elise Stefanik (R)	Robert McEwen Custom House asphalt and concrete pavement repairs	\$89,276
NY-21	Rep. Elise Stefanik (R)	Champlain Land Port of Entry Cargo Building asphalt and concrete pavement repairs	\$1,578,468
NY-21	Rep. Elise Stefanik (R)	Massena Land Port of Entry Administrative Building asphalt and concrete pavement	\$2,481,670
NY-21	Rep. Elise Stefanik (R)	Rouses Point LPOE modernization	\$11,581,413
NY-21	Rep. Elise Stefanik (R)	Trout River LPOE modernization	\$12,074,019
NY-22	Rep. John Mannion (D)	Alexander Pirnie Federal Building	\$1,394,006
OH-11	Rep. Shontel Brown (D)	Carl B. Stokes Courthouse plaza repairs	\$22,415,632
OH-11	Rep. Shontel Brown (D)	Howard Metzenbaum Courthouse plaza repairs	\$37,170,333
OH-15	Rep. Mike Carey (R)	Joseph P. Kinneary Courthouse parking lot repaving	\$41,774
OH-15	Rep. Mike Carey (R)	John W. Bricker Federal Building parking lot and sidewalk repaving	\$3,700,000
OK-01	Rep. Kevin Hern (R)	Tulsa Federal Building parking lot repaving	\$3,083,451
OK-05	Rep. Stephanie Bice (R)	William J. Holloway, Jr. Courthouse sidewalk paving	\$336,575
PA-02	Rep. Brendan Boyle (D)	William J. Green, Jr. Federal Building loading dock repair and replacement	\$703,426
PA-02	Rep. Brendan Boyle (D)	Mid-Atlantic Social Security Center plaza replacement	\$19,379,026
PA-03	Rep. Dwight Evans (D)	5000 Wissahickon Ave Veterans Administration Building parking lot repaving	\$1,068,336
PA-12	Rep. Summer Lee (D)	Joseph F. Weis Jr. Courthouse loading dock repair and replacement	\$13,655,093
PA-16	Rep. Mike Kelly (R)	Erie Library skylight framing	\$93,948

PR-00	Rep. Pablo Hernández (D)	Jose V. Toledo Federal Building and Courthouse window replacement	\$5,277,851
SC-06	Rep. James Clyburn (D)	Matthew Perry Courthouse window replacement	\$8,400,000
SD-00	Rep. Dusty Johnson (R)	Sioux Falls Courthouse window replacement	\$7,600,000
TN-02	Rep. Tim Burchett (R)	Howard Baker, Jr. Courthouse structural repairs	\$1,777,956
TX-15	Rep. Monica De La Cruz (R)	Kika de la Garza Land Port of Entry paving	\$24,300,000
TX-16	Rep. Veronica Escobar (D)	Ysleta Land Port of Entry paving	\$1,098,651
TX-16	Rep. Veronica Escobar (D)	Bridge of the Americas LPOE modernization	\$167,100,000
TX-18	Rep. Sylvester Turner (D)	1 Justice Park Drive Federal Building facade repairs	\$2,182,647
TX-18	Rep. Sylvester Turner (D)	George Thomas Mickey Leland Federal Building parking garage repairs	\$2,654,775
TX-23	Rep. Tony Gonzales (R)	Eagle Pass II Land Port of Entry paving	\$12,100,000
TX-28	Rep. Henry Cuellar (D)	Convent Street Land Port of Entry paving	\$1,200,000
TX-28	Rep. Henry Cuellar (D)	Juarez-Lincoln Land Port of Entry paving	\$2,400,000
TX-28	Rep. Henry Cuellar (D)	World Trade Land Port of Entry paving	\$17,800,000
TX-28	Rep. Henry Cuellar (D)	Colombia Land Port of Entry paving	\$33,800,000
TX-34	Rep. Vicente Gonzalez (D)	Donna Land Port of Entry paving	\$900,000
TX-34	Rep. Vicente Gonzalez (D)	Brownsville-Gateway LPOE modernization	\$2,136,928
TX-34	Rep. Vicente Gonzalez (D)	Brownsville-Matamoros Land Port of Entry paving	\$3,400,000
TX-36	Rep. Brian Babin (R)	Jack Brooks Federal Building parking lot repaving	\$6,900,000
TX-37	Rep. Lloyd Doggett (D)	Homer Thornberry Judicial Building paving	\$2,989,136
UT-01	Rep. Blake Moore (R)	Wallace F. Bennett Federal Building plaza repairs	\$11,081,127
UT-02	Rep. Celeste Maloy (R)	Frank E. Moss Courthouse seismic retrofit	\$30,981,192
VA-04	Rep. Jennifer McClellan (D)	Lewis F. Powell Jr. Courthouse	\$2,100,335
VA-08	Rep. Donald Beyer (D)	Albert V. Bryan Courthouse structural repairs	\$30,616,143
VT-00	Rep. Becca Balint (D)	Alburt Springs LPOE modernization	\$610,000
VT-00	Rep. Becca Balint (D)	Beecher Falls Land Port of Entry structural foundation and retaining wall repair	\$1,262,317
VT-00	Rep. Becca Balint (D)	Beebe Plain LPOE modernization	\$1,315,883
VT-00	Rep. Becca Balint (D)	West Berkshire Land Port of Entry structural foundation and slab repair	\$4,000,000
VT-00	Rep. Becca Balint (D)	St. Albans Federal Building and Courthouse	\$7,000,000
VT-00	Rep. Becca Balint (D)	Norton LPOE modernization	\$9,213,566
VT-00	Rep. Becca Balint (D)	Richford LPOE modernization	\$9,800,000
VT-00	Rep. Becca Balint (D)	Highgate Springs LPOE modernization	\$52,927,750
WA-02	Rep. Rick Larsen (D)	Lynden (Kenneth G. Ward) LPOE modernization	\$30,900,000
WA-02	Rep. Rick Larsen (D)	Sumas LPOE modernization	\$48,400,000
WA-07	Rep. Pramila Jayapal (D)	Henry M. Jackson Federal Building plaza and paving repairs	\$15,898,319
WV-01	Rep. Carol Miller (R)	Elizabeth Kee Federal Building window replacement	\$536,448
WV-02	Rep. Riley Moore (R)	Jennings Randolph Federal Center window replacement	\$767,995
WV-02	Rep. Riley Moore (R)	244 Needy Road Federal Building ATF parking lot replacement	\$820,007

JASON SMITH  
MISSOURI,  
CHAIRMAN  
MARK ROMAN, STAFF DIRECTOR  
(202) 225-3625



RICHARD E. NEAL  
MASSACHUSETTS,  
RANKING MEMBER  
BRANDON CASEY, STAFF DIRECTOR  
(202) 225-4021

## U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS  
1139 LONGWORTH HOUSE OFFICE BUILDING  
Washington, DC 20515

May 14, 2025

The Honorable Jodey C. Arrington  
Chairman  
Committee on the Budget  
U.S. House of Representatives  
204 Cannon House Office  
Building Washington, D.C. 20515

Dear Chairman Arrington:

Pursuant to section 2001 of the Concurrent Resolution on the Budget for Fiscal Year 2025, I hereby transmit these recommendations which have been approved by vote of the Committee on Ways and Means to the House Committee on the Budget. This submission is in order to comply with reconciliation directives included in H. Con. Res. 14, the Concurrent Resolution on the Budget for Fiscal Year 2025, and is consistent with section 310 of the Congressional Budget Act of 1974.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Smith", written over a horizontal line.

Jason Smith  
Chairman  
Committee on Ways and Means

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO COMMITTEE PRINT  
PROVIDING FOR RECONCILIATION  
OFFERED BY MR. SMITH OF MISSOURI**

Strike title XI and insert the following:

1 **TITLE XI—COMMITTEE ON WAYS**  
2 **AND MEANS, “THE ONE, BIG,**  
3 **BEAUTIFUL BILL”**

4 **SEC. 110000. REFERENCES TO THE INTERNAL REVENUE**  
5 **CODE OF 1986, ETC.**

6 (a) REFERENCES.—Except as otherwise expressly  
7 provided, whenever in this title, an amendment or repeal  
8 is expressed in terms of an amendment to, or repeal of,  
9 a section or other provision, the reference shall be consid-  
10 ered to be made to a section or other provision of the In-  
11 ternal Revenue Code of 1986.

12 (b) CERTAIN RULES REGARDING EFFECT OF RATE  
13 CHANGES NOT APPLICABLE.—Section 15 of the Internal  
14 Revenue Code of 1986 shall not apply to any change in  
15 rate of tax by reason of any provision of, or amendment  
16 made by, this title.

1           **Subtitle A—Make American**  
2   **Families and Workers Thrive Again**

3   **PART 1—PERMANENTLY PREVENTING TAX HIKES**  
4       **ON AMERICAN FAMILIES AND WORKERS**

5   **SEC. 110001. EXTENSION OF MODIFICATION OF RATES.**

6       (a) IN GENERAL.—Section 1(j) is amended—

7           (1) in paragraph (1), by striking “, and before  
8       January 1, 2026”, and

9           (2) by striking “2018 THROUGH 2025” in the  
10       heading and inserting “BEGINNING AFTER 2017”.

11       (b) INFLATION ADJUSTMENT.—Section 1(j)(3)(B)(i)  
12       is amended by inserting “in the case of any taxable year  
13       beginning after December 31, 2025, solely for purposes  
14       of determining the dollar amounts at which the 35-percent  
15       rate bracket ends and the 37-percent rate bracket begins,”  
16       before “subsection (f)(3)”.

17       (c) EFFECTIVE DATE.—The amendments made by  
18       this section shall apply to taxable years beginning after  
19       December 31, 2025.

20   **SEC. 110002. EXTENSION OF INCREASED STANDARD DEDUC-**  
21       **TION AND TEMPORARY ENHANCEMENT.**

22       (a) IN GENERAL.—Section 63(c)(7) is amended—

23           (1) by striking “, and before January 1, 2026”  
24       in the matter preceding subparagraph (A), and

1 (2) by striking “2018 THROUGH 2025” in the  
2 heading and inserting “BEGINNING AFTER 2017”.

3 (b) TEMPORARY ADDITIONAL INCREASE IN STAND-  
4 ARD DEDUCTION.—Section 63(c)(7) is amended by adding  
5 at the end the following new subparagraph:

6 “(C) TEMPORARY ADDITIONAL INCREASE  
7 IN STANDARD DEDUCTION.—In the case of any  
8 taxable year beginning after December 31,  
9 2024, and before January 1, 2029—

10 “(i) the dollar amount otherwise in ef-  
11 fect under paragraph (2)(B) shall be in-  
12 creased by \$1,500, and

13 “(ii) the dollar amount otherwise in  
14 effect under paragraph (2)(C) shall be in-  
15 creased by \$1,000.”.

16 (c) RECALCULATION OF INFLATION ADJUSTMENT.—  
17 Section 63(c)(7)(B)(ii)(II) is amended by striking “, de-  
18 termined by substituting ‘2017’ for ‘2016’ in subpara-  
19 graph (A)(ii) thereof”.

20 (d) EFFECTIVE DATE.—

21 (1) IN GENERAL.—The amendments made by  
22 subsection (a) shall apply to taxable years beginning  
23 after December 31, 2025.

24 (2) TEMPORARY ADDITIONAL INCREASE IN  
25 STANDARD DEDUCTION.—The amendment made by

1 subsection (b) shall apply to taxable years beginning  
2 after December 31, 2024.

3 **SEC. 110003. TERMINATION OF DEDUCTION FOR PERSONAL**  
4 **EXEMPTIONS.**

5 (a) IN GENERAL.—Section 151(d)(5) is amended—

6 (1) by striking “and before January 1, 2026”,  
7 and

8 (2) by striking “2018 THROUGH 2025” in the  
9 heading and inserting “BEGINNING AFTER 2017”.

10 (b) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2025.

13 **SEC. 110004. EXTENSION OF INCREASED CHILD TAX CREDIT**  
14 **AND TEMPORARY ENHANCEMENT.**

15 (a) EXTENSION OF EXPANDED CHILD TAX CRED-  
16 IT.—Section 24(h) is amended—

17 (1) in paragraph (1), by striking “and before  
18 January 1, 2026,” and

19 (2) by striking “2018 THROUGH 2025” in the  
20 heading and inserting “BEGINNING AFTER 2017”.

21 (b) INCREASE IN CHILD TAX CREDIT.—Section  
22 24(h)(2) is amended to read as follows:

23 “(2) CREDIT AMOUNT.—Subsection (a) shall be  
24 applied by substituting—

1 “(A) in the case of taxable years beginning  
2 after December 31, 2024, and before December  
3 31, 2028, ‘\$2,500’ for ‘\$1,000’, or

4 “(B) in the case of any subsequent taxable  
5 year, ‘\$2,000’ for ‘\$1,000’.”.

6 (c) SOCIAL SECURITY NUMBER REQUIRED.—Section  
7 24(h)(7) is amended to read as follows:

8 “(7) SOCIAL SECURITY NUMBER REQUIRED.—

9 “(A) IN GENERAL.—No credit shall be al-  
10 lowed under this section to a taxpayer with re-  
11 spect to any qualifying child unless the taxpayer  
12 includes on the return of tax for the taxable  
13 year—

14 “(i) such individual’s social security  
15 number,

16 “(ii) the social security number of  
17 such qualifying child, and

18 “(iii) if the individual is married, the  
19 social security number of such individual’s  
20 spouse.

21 “(B) SOCIAL SECURITY NUMBER.—For  
22 purposes of this paragraph, the term ‘social se-  
23 curity number’ means a social security number  
24 issued to an individual by the Social Security

1 Administration, but only if the social security  
2 number is issued—

3 “(i) to a citizen of the United States  
4 or pursuant to subclause (I) (or that por-  
5 tion of subclause (III) that relates to sub-  
6 clause (I)) of section 205(c)(2)(B)(i) of the  
7 Social Security Act, and

8 “(ii) before the due date for such re-  
9 turn.

10 “(C) MARRIED INDIVIDUALS.—Rules simi-  
11 lar to the rules of section 32(d) shall apply to  
12 this section.”.

13 (d) INFLATION ADJUSTMENTS.—

14 (1) IN GENERAL.—Section 24(i) is amended to  
15 read as follows:

16 “(i) INFLATION ADJUSTMENTS.—

17 “(1) MAXIMUM AMOUNT OF REFUNDABLE  
18 CREDIT.—In the case of a taxable year beginning  
19 after 2024, the \$1,400 amount in subsection (h)(5)  
20 shall be increased by an amount equal to—

21 “(A) such dollar amount, multiplied by

22 “(B) the cost-of-living adjustment deter-  
23 mined under section 1(f)(3) for the calendar  
24 year in which the taxable year begins, deter-

1       mined by substituting ‘2017’ for ‘2016’ in sub-  
2       paragraph (A)(ii) thereof.

3       “(2) SPECIAL RULE FOR ADJUSTMENT OF  
4       CREDIT AMOUNT.—In the case of a taxable year be-  
5       ginning after 2028, the \$2,000 amount in subsection  
6       (h)(2)(B), shall be increased by an amount equal  
7       to—

8               “(A) such dollar amount, multiplied by

9               “(B) the cost-of-living adjustment deter-  
10       mined under section 1(f)(3) for the calendar  
11       year in which the taxable year begins, deter-  
12       mined by substituting ‘2024’ for ‘2016’ in sub-  
13       paragraph (A)(ii) thereof.

14       “(3) ROUNDING.—If any increase under this  
15       subsection is not a multiple of \$100, such increase  
16       shall be rounded to the next lowest multiple of  
17       \$100.”.

18       (e) CONFORMING AMENDMENT.—Section 24(h)(5) is  
19       amended to read as follows:

20       “(5) MAXIMUM AMOUNT OF REFUNDABLE  
21       CREDIT.—The amount determined under subsection  
22       (d)(1)(A) with respect to any qualifying child shall  
23       not exceed \$1,400, and such subsection shall be ap-  
24       plied without regard to paragraph (4) of this sub-  
25       section.”.

1 (f) TREATMENT OF CERTAIN BENEFITS OF MEM-  
2 BERS OF RELIGIOUS AND APOSTOLIC ASSOCIATIONS AS  
3 EARNED INCOME.—Section 24(d)(1) is amended by add-  
4 ing at the end the following: “For purposes of subpara-  
5 graph (B), any amount treated as a dividend received  
6 under the last sentence of section 501(d) shall be treated  
7 as earned income which is taken into account in com-  
8 puting taxable income for the taxable year.”.

9 (g) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to taxable years beginning after  
11 December 31, 2024.

12 **SEC. 110005. EXTENSION OF DEDUCTION FOR QUALIFIED**  
13 **BUSINESS INCOME AND PERMANENT EN-**  
14 **HANCEMENT.**

15 (a) MADE PERMANENT.—Section 199A is amended  
16 by striking subsection (i).

17 (b) INCREASE IN DEDUCTION.—Subsections (a)(2),  
18 (b)(1)(B), and (b)(2)(A) of section 199A are each amend-  
19 ed by striking “20 percent” and inserting “23 percent”.

20 (c) MODIFICATION OF LIMITATIONS BASED ON TAX-  
21 ABLE INCOME.—

22 (1) IN GENERAL.—Section 199A(b)(3) is  
23 amended to read as follows:

1           “(3) MODIFICATION OF DETERMINATION OF  
2           COMBINED QUALIFIED BUSINESS INCOME AMOUNT  
3           BASED ON TAXABLE INCOME.—

4           “(A) EXCEPTION FROM LIMITATIONS.—In  
5           the case of any taxpayer whose taxable income  
6           for the taxable year does not exceed the thresh-  
7           old amount—

8                   “(i) paragraph (2) shall be applied  
9                   without regard to subparagraph (B), and

10                   “(ii) a specified service trade or busi-  
11                   ness shall not fail to be treated as a quali-  
12                   fied trade or business solely by reason of  
13                   subsection (d)(1)(A).

14           “(B) PHASE-IN OF LIMITATIONS.—In the  
15           case of any taxpayer whose taxable income for  
16           the taxable year exceeds the threshold amount,  
17           the sum described in paragraph (1)(A) (deter-  
18           mined without regard to this subparagraph)  
19           shall instead be an amount (if greater) equal to  
20           the excess (if any) of—

21                   “(i) the sum described in paragraph  
22                   (1)(A) (determined by applying the rules of  
23                   clauses (i) and (ii) of subparagraph (A)),  
24                   over

25                   “(ii) the limitation phase-in amount.

1           “(C) LIMITATION PHASE-IN AMOUNT.—

2           For purposes of subparagraph (B), the limita-  
3           tion phase-in amount shall be an amount equal  
4           to 75 percent of the excess (if any) of—

5                   “(i) the taxable income of the tax-  
6                   payer for the taxable year, over

7                   “(ii) the threshold amount.”.

8           (2) CONFORMING AMENDMENT.—Section  
9           199A(d) is amended by striking paragraph (3).

10          (d) DEDUCTION FOR QUALIFIED BUSINESS INCOME  
11          TO APPLY TO CERTAIN INTEREST DIVIDENDS OF QUALI-  
12          FIED BUSINESS DEVELOPMENT COMPANIES.—

13           (1) IN GENERAL.—Subsections (b)(1)(B) and  
14           (c)(1) of section 199A are each amended by insert-  
15           ing “, qualified BDC interest dividends,” after  
16           “qualified REIT dividends”.

17           (2) QUALIFIED BDC INTEREST DIVIDEND DE-  
18           FINED.—Section 199A(e) is amended by adding at  
19           the end the following new paragraph:

20                   “(5) QUALIFIED BDC INTEREST DIVIDEND.—

21                   “(A) IN GENERAL.—The term ‘qualified  
22                   BDC interest dividend’ means any dividend  
23                   from an electing business development company  
24                   received during the taxable year which is attrib-  
25                   utable to net interest income of such company

1 which is properly allocable to a qualified trade  
2 or business of such company.

3 “(B) ELECTING BUSINESS DEVELOPMENT  
4 COMPANY.—For purposes of this paragraph, the  
5 term ‘electing business development company’  
6 means a business development company (as de-  
7 fined in section 2(a) of the Investment Com-  
8 pany Act of 1940) which has an election in ef-  
9 fect under section 851 to be treated as a regu-  
10 lated investment company.”.

11 (e) MODIFIED INFLATION ADJUSTMENT.—Section  
12 199A(e)(2)(B) is amended—

13 (1) by striking “2018” and inserting “2025”,  
14 and

15 (2) in clause (ii), by striking “, determined by  
16 substituting ‘calendar year 2017’ for ‘calendar year  
17 2016’ in subparagraph (A)(ii) thereof”.

18 (f) EFFECTIVE DATE.—The amendments made by  
19 this section shall apply to taxable years beginning after  
20 December 31, 2025.

21 **SEC. 110006. EXTENSION OF INCREASED ESTATE AND GIFT**  
22 **TAX EXEMPTION AMOUNTS AND PERMANENT**  
23 **ENHANCEMENT.**

24 (a) IN GENERAL.—Section 2010(c)(3) is amended—

1 (1) in subparagraph (A) by striking  
2 “\$5,000,000” and inserting “\$15,000,000”,

3 (2) in subparagraph (B)—

4 (A) in the matter preceding clause (i), by  
5 striking “2011” and inserting “2026”, and

6 (B) in clause (ii), by striking “calendar  
7 year 2010” and inserting “calendar year  
8 2025”, and

9 (3) by striking subparagraph (C).

10 (b) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2025.

13 **SEC. 110007. EXTENSION OF INCREASED ALTERNATIVE MIN-**  
14 **IMUM TAX EXEMPTION AND PHASE-OUT**  
15 **THRESHOLDS.**

16 (a) IN GENERAL.—Section 55(d)(4) is amended—

17 (1) in subparagraph (A), by striking “, and be-  
18 fore January 1, 2026”, and

19 (2) by striking “2018 THROUGH 2025” in the  
20 heading and inserting “BEGINNING AFTER 2017”.

21 (b) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 December 31, 2025.

1 **SEC. 110008. EXTENSION OF LIMITATION ON DEDUCTION**  
2 **FOR QUALIFIED RESIDENCE INTEREST.**

3 (a) IN GENERAL.—Section 163(h)(3)(F) is amend-  
4 ed—

5 (1) in clause (i), by striking “, and before Jan-  
6 uary 1, 2026”,

7 (2) by striking clause (ii) and redesignating  
8 clauses (iii) and (iv) as clauses (ii) and (iii), respec-  
9 tively, and

10 (3) by striking “2018 THROUGH 2025” in the  
11 heading and inserting “BEGINNING AFTER 2017”.

12 (b) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2025.

15 **SEC. 110009. EXTENSION OF LIMITATION ON CASUALTY**  
16 **LOSS DEDUCTION.**

17 (a) IN GENERAL.—Section 165(h)(5) is amended—

18 (1) in subparagraph (A), by striking “and be-  
19 fore January 1, 2026”, and

20 (2) by striking “2018 THROUGH 2025” in the  
21 heading and inserting “BEGINNING AFTER 2017”.

22 (b) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to taxable years beginning after  
24 December 31, 2025.

1 **SEC. 110010. TERMINATION OF MISCELLANEOUS ITEMIZED**  
2 **DEDUCTION.**

3 (a) IN GENERAL.—Section 67(g) is amended—

4 (1) by striking “, and before January 1, 2026”,

5 and

6 (2) by striking “2018 THROUGH 2025” and in  
7 the heading inserting “BEGINNING AFTER 2017”.

8 (b) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 2025.

11 **SEC. 110011. LIMITATION ON TAX BENEFIT OF ITEMIZED**  
12 **DEDUCTIONS.**

13 (a) IN GENERAL.—Section 68 is amended to read as  
14 follows:

15 **“SEC. 68. LIMITATION ON TAX BENEFIT OF ITEMIZED DE-**  
16 **DUCTIONS.**

17 “(a) IN GENERAL.—In the case of an individual, the  
18 amount of the itemized deductions otherwise allowable for  
19 the taxable year (determined without regard to this sec-  
20 tion) shall be reduced by 2/37 of the lesser of—

21 “(1) such amount of itemized deductions, or

22 “(2) so much of the taxable income of the tax-  
23 payer for the taxable year (determined without re-  
24 gard to this section and increased by such amount  
25 of itemized deductions) as exceeds the dollar amount

1 at which the 37 percent rate bracket under section  
2 1 begins with respect to the taxpayer.

3 “(b) COORDINATION WITH OTHER LIMITATIONS.—  
4 This section shall be applied after the application of any  
5 other limitation on the allowance of any itemized deduc-  
6 tion.”.

7 (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2025.

10 **SEC. 110012. TERMINATION OF QUALIFIED BICYCLE COM-**  
11 **MUTING REIMBURSEMENT EXCLUSION.**

12 (a) IN GENERAL.—Section 132(f)(8) is amended by  
13 striking “, and before January 1, 2026”.

14 (b) EFFECTIVE DATE.—The amendment made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2025.

17 **SEC. 110013. EXTENSION OF LIMITATION ON EXCLUSION**  
18 **AND DEDUCTION FOR MOVING EXPENSES.**

19 (a) TERMINATION OF DEDUCTION.—Section 217(k)  
20 is amended—

21 (1) by striking “, and before January 1, 2026”,  
22 and

23 (2) by striking “2018 THROUGH 2025” in the  
24 heading and inserting “BEGINNING AFTER 2017”.

1 (b) TERMINATION OF REIMBURSEMENT.—Section  
2 132(g)(2) is amended—

3 (1) by striking “, and before January 1, 2026”,  
4 and

5 (2) by striking “2018 THROUGH 2025” in the  
6 heading and inserting “BEGINNING AFTER 2017”.

7 (c) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2025.

10 **SEC. 110014. EXTENSION OF LIMITATION ON WAGERING**  
11 **LOSSES.**

12 (a) IN GENERAL.—Section 165(d) is amended by  
13 striking “and before January 1, 2026,”.

14 (b) EFFECTIVE DATE.—The amendment made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2025.

17 **SEC. 110015. EXTENSION OF INCREASED LIMITATION ON**  
18 **CONTRIBUTIONS TO ABLE ACCOUNTS AND**  
19 **PERMANENT ENHANCEMENT.**

20 (a) IN GENERAL.—Section 529A(b)(2)(B) is amend-  
21 ed—

22 (1) in clause (i), by inserting “(determined by  
23 substituting ‘1996’ for ‘1997’ in paragraph (2)(B)  
24 thereof)” after “section 2503(b)”, and

1 (2) in clause (ii), by striking “before January  
2 1, 2026”.

3 (b) EFFECTIVE DATE.—

4 (1) IN GENERAL.—Except as otherwise pro-  
5 vided in this subsection, the amendments made by  
6 this section shall apply to contributions made after  
7 December 31, 2025.

8 (2) MODIFIED INFLATION ADJUSTMENT.—The  
9 amendment made by subsection (a)(1) shall apply to  
10 taxable years beginning after December 31, 2025.

11 **SEC. 110016. EXTENSION OF SAVERS CREDIT ALLOWED FOR**  
12 **ABLE CONTRIBUTIONS.**

13 (a) IN GENERAL.—Section 25B(d)(1) is amended to  
14 read as follows:

15 “(1) IN GENERAL.—The term ‘qualified retire-  
16 ment savings contributions’ means, with respect to  
17 any taxable year, the sum of—

18 “(A) the amount of contributions made by  
19 the eligible individual during such taxable year  
20 to the ABLE account (within the meaning of  
21 section 529A) of which such individual is the  
22 designated beneficiary, and

23 “(B) in the case of any taxable year begin-  
24 ning before January 1, 2027—

1 “(i) the amount of the qualified retire-  
2 ment contributions (as defined in section  
3 219(e)) made by the eligible individual,

4 “(ii) the amount of—

5 “(I) any elective deferrals (as de-  
6 fined in section 402(g)(3)) of such in-  
7 dividual, and

8 “(II) any elective deferral of com-  
9 pensation by such individual under an  
10 eligible deferred compensation plan  
11 (as defined in section 457(b)) of an  
12 eligible employer described in section  
13 457(e)(1)(A), and

14 “(iii) the amount of voluntary em-  
15 ployee contributions by such individual to  
16 any qualified retirement plan (as defined  
17 in section 4974(c)).”.

18 (b) COORDINATION WITH SECURE 2.0 ACT OF  
19 2022 AMENDMENT.—Paragraph (1) of section 103(e) of  
20 the SECURE 2.0 Act of 2022 is repealed, and the Inter-  
21 nal Revenue Code of 1986 shall be applied and adminis-  
22 tered as though such paragraph were never enacted.

23 (c) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply to taxable years ending after De-  
25 cember 31, 2025.

1 **SEC. 110017. EXTENSION OF ROLLOVERS FROM QUALIFIED**  
2 **TUITION PROGRAMS TO ABLE ACCOUNTS**  
3 **PERMITTED.**

4 (a) IN GENERAL.—Section 529(c)(3)(C)(i)(III) is  
5 amended by striking “before January 1, 2026,”.

6 (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2025.

9 **SEC. 110018. EXTENSION OF TREATMENT OF CERTAIN INDIVIDUALS**  
10 **PERFORMING SERVICES IN THE**  
11 **SINAI PENINSULA AND ENHANCEMENT TO IN-**  
12 **CLUDE ADDITIONAL AREAS.**

13 (a) TREATMENT MADE PERMANENT.—Section  
14 11026(a) of Public Law 115–97 is amended by striking  
15 “with respect to the applicable period,”.

16 (b) KENYA, MALI, BURKINA FASO, AND CHAD IN-  
17 CLUDED AS HAZARDOUS DUTY AREAS.—Section  
18 11026(b) of Public Law 115–97 is amended to read as  
19 follows:

20 “(b) QUALIFIED HAZARDOUS DUTY AREA.—For  
21 purposes of this section, the term ‘qualified hazardous  
22 duty area’ means—

23 “(1) the Sinai Peninsula of Egypt, if as of De-  
24 cember, 22, 2017, any member of the Armed Forces  
25 of the United States is entitled to special pay under  
26 section 310 of title 37, United States Code (relating

1 to special pay; duty subject to hostile fire or immi-  
2 nent danger), for services performed in such loca-  
3 tion, and

4 “(2) Kenya, Mali, Burkina Faso, and Chad if,  
5 as of the date of the enactment of this paragraph,  
6 any member of the Armed Forces of the United  
7 States is entitled to special pay under such section,  
8 for services performed in such location.

9 Such term includes any such location only during the pe-  
10 riod such entitlement is in effect with respect to such loca-  
11 tion.”.

12 (c) CONFORMING AMENDMENT.—Section 11026 of  
13 Public Law 115–97 is amended by striking subsections (c)  
14 and (d).

15 (d) EFFECTIVE DATE.—The amendments made by  
16 this section shall take effect on January 1, 2026.

17 **SEC. 110019. EXTENSION OF EXCLUSION FROM GROSS IN-**  
18 **COME OF STUDENT LOANS DISCHARGED ON**  
19 **ACCOUNT OF DEATH OR DISABILITY.**

20 (a) IN GENERAL.—Section 108(f)(5) is amended to  
21 read as follows:

22 “(5) DISCHARGES ON ACCOUNT OF DEATH OR  
23 DISABILITY.—

24 “(A) IN GENERAL.—In the case of an indi-  
25 vidual, gross income does not include any

1 amount which (but for this subsection) would  
2 be includible in gross income for such taxable  
3 year by reason of the discharge (in whole or in  
4 part) of any loan described in subparagraph  
5 (B), if such discharge was—

6 “(i) pursuant to subsection (a) or (d)  
7 of section 437 of the Higher Education  
8 Act of 1965 or the parallel benefit under  
9 part D of title IV of such Act (relating to  
10 the repayment of loan liability),

11 “(ii) pursuant to section 464(c)(1)(F)  
12 of such Act, or

13 “(iii) otherwise discharged on account  
14 of death or total and permanent disability  
15 of the student.

16 “(B) LOANS DISCHARGED.—A loan is de-  
17 scribed in this subparagraph if such loan is—

18 “(i) a student loan (as defined in  
19 paragraph (2)), or

20 “(ii) a private education loan (as de-  
21 fined in section 140(a) of the Consumer  
22 Credit Protection Act (15 U.S.C. 1650(a)).

23 “(C) SOCIAL SECURITY NUMBER REQUIRE-  
24 MENT.—

1                   “(i) IN GENERAL.—Subparagraph (A)  
2                   shall not apply with respect to any dis-  
3                   charge during any taxable year unless the  
4                   taxpayer includes on the return of tax for  
5                   such taxable year—

6                   “(I) the taxpayer’s social security  
7                   number, and

8                   “(II) if the taxpayer is married,  
9                   the social security number of such  
10                  taxpayers’s spouse.

11                  “(ii) SOCIAL SECURITY NUMBER.—  
12                  For purposes of this subparagraph, the  
13                  term ‘social security number’ has the  
14                  meaning given such term in section  
15                  24(h)(7).

16                  “(iii) MARRIED INDIVIDUALS.—Rules  
17                  similar to the rules of section 32(d) shall  
18                  apply to this subparagraph.”.

19                  (b) OMISSION OF CORRECT SOCIAL SECURITY NUM-  
20                  BER TREATED AS MATHEMATICAL OR CLERICAL  
21                  ERROR.—Section 6213(g)(2) is amended by striking  
22                  “and” at the end of subparagraph (U), by striking the  
23                  period at the end of subparagraph (V) and inserting “,  
24                  and”, and by inserting after subparagraph (V) the fol-  
25                  lowing new subparagraph:

1 “(W) an omission of a correct social secu-  
2 rity number required under section  
3 108(f)(5)(C) (relating to discharges on account  
4 of death or disability).”.

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to discharges after December 31,  
7 2025.

8 **PART 2—ADDITIONAL TAX RELIEF FOR**  
9 **AMERICAN FAMILIES AND WORKERS**

10 **SEC. 110101. NO TAX ON TIPS.**

11 (a) DEDUCTION ALLOWED.—Part VII of subchapter  
12 B of chapter 1 is amended by redesignating section 224  
13 as section 225 and by inserting after section 223 the fol-  
14 lowing new section:

15 **“SEC. 224. QUALIFIED TIPS.**

16 “(a) IN GENERAL.—There shall be allowed as a de-  
17 duction an amount equal to the qualified tips received dur-  
18 ing the taxable year that are included on statements fur-  
19 nished to the individual pursuant to section 6041(d)(3),  
20 6041A(e)(3), 6050W(f)(2), 6051(a)(18), or reported by  
21 the taxpayer on Form 4137 (or successor).

22 “(b) TIPS RECEIVED IN COURSE OF TRADE OR BUSI-  
23 NESS.—In the case of qualified tips received by an indi-  
24 vidual during any taxable year in the course of any trade  
25 or business of such individual, such qualified tips shall be

1 taken into account under subsection (a) only to the extent  
2 that the gross receipts of the taxpayer from such trade  
3 or business for such taxable year (including such qualified  
4 tips) exceeds the sum of—

5 “(1) cost of goods sold that are allocable to  
6 such receipts, plus

7 “(2) other expenses, losses, or deductions (other  
8 than the deduction allowed under this section),  
9 which are properly allocable to such receipts.

10 “(c) QUALIFIED TIPS.—For purposes of this sec-  
11 tion—

12 “(1) IN GENERAL.—The term ‘qualified tip’  
13 means any cash tip received by an individual in an  
14 occupation which traditionally and customarily re-  
15 ceived tips on or before December 31, 2024, as pro-  
16 vided by the Secretary.

17 “(2) EXCLUSIONS.—Such term shall not in-  
18 clude any amount received by an individual unless—

19 “(A) such amount is paid voluntarily with-  
20 out any consequence in the event of non-  
21 payment, is not the subject of negotiation, and  
22 is determined by the payor,

23 “(B) the trade or business in the course of  
24 which the individual receives such amount is

1 not a specified service trade or business (as de-  
2 fined in section 199A(d)(2)),

3 “(C) such individual is not a highly com-  
4 pensated employee (as defined in section  
5 414(q)(1)) of any employer for the calendar  
6 year in which the taxable year begins, and does  
7 not receive earned income in excess of the dollar  
8 amount in effect under section 414(q)(1)(B)(i)  
9 for such calendar year, and

10 “(D) such other requirements as may be  
11 established by the Secretary in regulations or  
12 other guidance are satisfied.

13 “(d) SOCIAL SECURITY NUMBER REQUIRED.—

14 “(1) IN GENERAL.—No deduction shall be al-  
15 lowed under this section unless the taxpayer includes  
16 on the return of tax for the taxable year—

17 “(A) such individual’s social security num-  
18 ber (as defined in section 24(h)(7)), and

19 “(B) if the individual is married, the social  
20 security number of such individual’s spouse.

21 “(2) MARRIED INDIVIDUALS.—Rules similar to  
22 the rules of section 32(d) shall apply to this section.

23 “(e) REGULATIONS.—The Secretary shall prescribe  
24 such regulations or other guidance as may be necessary  
25 to prevent reclassification of income as qualified tips, in-

cluding regulations or other guidance to prevent abuse of the deduction allowed by this section.

“(f) TERMINATION.—No deduction shall be allowed under this section for any taxable year beginning after December 31, 2028.”.

(b) DEDUCTION ALLOWED TO NON-ITEMIZERS.—Section 63(b) is amended by striking “and” at the end of paragraph (3), by striking the period at the end of paragraph (4) and inserting “and”, and by adding at the end the following new paragraph:

“(5) the deduction provided in section 224.”.

(c) OMISSION OF CORRECT SOCIAL SECURITY NUMBER TREATED AS MATHEMATICAL OR CLERICAL ERROR.—Section 6213(g)(2), as amended by the preceding provisions of this Act, is amended by striking “and” at the end of subparagraph (V), by striking the period at the end of subparagraph (W) and inserting “, and”, and by inserting after subparagraph (W) the following new subparagraph:

“(X) an omission of a correct social security number required under section 224(d) (relating to deduction for qualified tips).”.

(d) EXCLUSION FROM QUALIFIED BUSINESS INCOME.—Section 199A(c)(4) is amended by striking “and” at the end of subparagraph (B), by striking the period

1 at the end of subparagraph (C) and inserting “, and”, and  
2 by adding at the end the following new subparagraph:

3 “(D) any amount with respect to which a  
4 deduction is allowable to the taxpayer under  
5 section 224(a) for the taxable year.”.

6 (e) EXTENSION OF TIP CREDIT TO BEAUTY SERVICE  
7 BUSINESS.—Section 45B(b)(2) is amended to read as fol-  
8 lows:

9 (1) IN GENERAL.—

10 “(2) APPLICATION ONLY TO CERTAIN LINES OF  
11 BUSINESS.—In applying paragraph (1) there shall  
12 be taken into account only tips received from cus-  
13 tomers or clients in connection with the following  
14 services:

15 “(A) The providing, delivering, or serving  
16 of food or beverages for consumption, if the tip-  
17 ping of employees delivering or serving food or  
18 beverages by customers is customary.

19 “(B) The providing of any of the following  
20 services to a customer or client if the tipping of  
21 employees providing such services is customary:

22 “(i) Barbering and hair care.

23 “(ii) Nail care.

24 “(iii) Esthetics.

25 “(iv) Body and spa treatments.”.

1           (2) CREDIT DETERMINED WITH RESPECT TO  
2       MINIMUM WAGE IN EFFECT.—Section 45B(b)(1)(B)  
3       is amended—

4           (A) by striking “as in effect on January 1,  
5       2007, and”, and

6           (B) by inserting “, and in the case of food  
7       or beverage establishments, as in effect on Jan-  
8       uary 1, 2007” after “without regard to section  
9       3(m) of such Act”.

10       (f) REPORTING REQUIREMENTS.—

11           (1) RETURNS FOR PAYMENTS MADE IN THE  
12       COURSE OF A TRADE OR BUSINESS.—

13           (A) STATEMENT FURNISHED TO SEC-  
14       RETARY.— Section 6041(a) is amended by in-  
15       serting “(including a separate accounting of  
16       any such amounts properly designated as tips  
17       and whether such tips are received in an occu-  
18       pation described in section 224(c)(1))” after  
19       “such gains, profits, and income”.

20           (B) STATEMENT FURNISHED TO PAYEE.—  
21       Section 6041(d) is amended by striking “and”  
22       at the end of paragraph (1), by striking the pe-  
23       riod at the end of paragraph (2) and inserting  
24       “, and”, and by inserting after paragraph (2)  
25       the following new paragraph:

1           “(3) in the case of compensation to non-employ-  
2       ees, the portion of payments that have been properly  
3       designated as tips and whether such tips are re-  
4       ceived in an occupation described in section  
5       224(c)(1).”.

6           (2) RETURNS FOR PAYMENTS MADE FOR SERV-  
7       ICES AND DIRECT SALES.—

8           (A) STATEMENT FURNISHED TO SEC-  
9       RETARY.— Section 6041A(a) is amended by in-  
10      serting “(including a separate accounting of  
11      any such amounts properly designated as tips  
12      and whether such tips are received in an occu-  
13      pation described in section 224(c)(1))” after  
14      “amount of such payments”.

15          (B) STATEMENT FURNISHED TO PAYEE.—  
16      Section 6041A(e) is amended by striking “and”  
17      at the end of paragraph (1), by striking the pe-  
18      riod at the end of paragraph (2) and inserting  
19      “, and”, and by inserting after paragraph (2)  
20      the following new paragraph:

21          “(3) the portion of payments that have been  
22      properly designated as tips and whether such tips  
23      are received in an occupation described in section  
24      224(c)(1).”.

1           (3) RETURNS RELATING TO THIRD PARTY SET-  
2           TLEMENT ORGANIZATIONS.—

3           (A) STATEMENT FURNISHED TO SEC-  
4           RETARY.—Section 6050W(a) is amended by  
5           striking “and” at the end of paragraph (1), by  
6           striking the period at the end of paragraph (2)  
7           and inserting “and”, and by adding at the end  
8           the following new paragraph:

9           “(3) in the case of a third party settlement or-  
10          ganization, the portion of reportable payment trans-  
11          actions that have been properly designated by payors  
12          as tips and whether such tips are received in an oc-  
13          cupation described in section 224(c)(1).”.

14          (B) STATEMENT FURNISHED TO PAYEE.—  
15          Section 6050W(f)(2) is amended by inserting  
16          “(including a separate accounting of any such  
17          amounts that have been properly designated by  
18          payors as tips and whether such tips are re-  
19          ceived in an occupation described in section  
20          224(c)(1))” after “reportable payment trans-  
21          actions”.

22          (4) RETURNS RELATED TO WAGES.—Section  
23          6051(a) is amended by striking “and” at the end of  
24          paragraph (16), by striking the period at the end of  
25          paragraph (17) and inserting “, and”, and by insert-

1 ing after paragraph (17) the following new para-  
2 graph:

3 “(18) the total amount of tips reported by the  
4 employee under section 6053(a).”.

5 (g) CLERICAL AMENDMENT.—The table of sections  
6 for part VII of subchapter B of chapter 1 is amended by  
7 redesignating the item relating to section 224 as relating  
8 to section 225 and by inserting after the item relating to  
9 section 223 the following new item:

“Sec. 224. Qualified tips.”.

10 (h) PUBLISHED LIST OF OCCUPATIONS TRADITION-  
11 ALLY RECEIVING TIPS.—Not later than 90 days after the  
12 date of the enactment of this Act, the Secretary of the  
13 Treasury (or the Secretary’s delegate) shall publish a list  
14 of occupations which traditionally and customarily re-  
15 ceived tips on or before December 31, 2024, for purposes  
16 of section 224(c)(1) (as added by subsection (a)).

17 (i) WITHHOLDING.—The Secretary of the Treasury  
18 (or the Secretary’s delegate) shall modify the tables and  
19 procedures prescribed under section 3402(a) to take into  
20 account the deduction allowed under section 224 (as added  
21 by this Act).

22 (j) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to taxable years beginning after  
24 December 31, 2024.

1 **SEC. 110102. NO TAX ON OVERTIME.**

2 (a) DEDUCTION ALLOWED.—Part VII of subchapter  
3 B of chapter 1, as amended by the preceding provisions  
4 of this Act, is amended by redesignating section 225 as  
5 section 226 and by inserting after section 224 the fol-  
6 lowing new section:

7 **“SEC. 225. QUALIFIED OVERTIME COMPENSATION.**

8 “(a) IN GENERAL.—There shall be allowed as a de-  
9 duction an amount equal to the qualified overtime com-  
10 pensation received during the taxable year.

11 “(b) QUALIFIED OVERTIME COMPENSATION.—

12 “(1) IN GENERAL.—For purposes of this sec-  
13 tion, the term ‘qualified overtime compensation’  
14 means overtime compensation paid to an individual  
15 required under section 7 of the Fair Labor Stand-  
16 ards Act of 1938 that is in excess of the regular rate  
17 (as used in such section) at which such individual is  
18 employed.

19 “(2) EXCLUSIONS.—Such term shall not in-  
20 clude—

21 “(A) any qualified tip (as defined in sec-  
22 tion 224(c)), or

23 “(B) any amount received by an individual  
24 during a taxable year if such individual is a  
25 highly compensated employee (as defined in sec-  
26 tion 414(q)(1)) of any employer for the cal-

1           endar year in which the taxable year begins, or  
2           receives earned income in excess of the dollar  
3           amount in effect under section 414(q)(1)(B)(i)  
4           for such calendar year.

5           “(c) SOCIAL SECURITY NUMBER REQUIRED.—

6           “(1) IN GENERAL.—No deduction shall be al-  
7           lowed under this section unless the taxpayer includes  
8           on the return of tax for the taxable year—

9                   “(A) such individual’s social security num-  
10           ber (as defined in section 24(h)(7)), and

11                   “(B) if the individual is married, the social  
12           security number of such individual’s spouse.

13           “(2) MARRIED INDIVIDUALS.—Rules similar to  
14           the rules of section 32(d) shall apply to this section.

15           “(d) REGULATIONS.—The Secretary shall issue such  
16           regulations or other guidance as may be necessary or ap-  
17           propriate to carry out the purposes of this section.

18           “(e) TERMINATION.—No deduction shall be allowed  
19           under this section for any taxable year beginning after De-  
20           cember 31, 2028.”.

21           (b) DEDUCTION ALLOWED TO NON-ITEMIZERS.—  
22           Section 63(b), as amended by the preceding provisions of  
23           this Act, is amended by striking “and” at the end of para-  
24           graph (4), by striking the period at the end of paragraph

1 (5) and inserting “and”, and by adding at the end the  
2 following new paragraph:

3 “(6) the deduction provided in section 225.”.

4 (c) REQUIREMENT TO INCLUDE OVERTIME COM-  
5 PENSATION ON W-2.—Section 6051(a), as amended by the  
6 preceding provision of this Act, is amended by striking  
7 “and” at the end of paragraph (17), by striking the period  
8 at the end of paragraph (18) and inserting “, and”, and  
9 by inserting after paragraph (18) the following new para-  
10 graph:

11 “(19) the total amount of qualified overtime  
12 compensation (as defined in section 225(b)).”.

13 (d) OMISSION OF CORRECT SOCIAL SECURITY NUM-  
14 BER TREATED AS MATHEMATICAL OR CLERICAL  
15 ERROR.—Section 6213(g)(2), as amended by the pre-  
16 ceding provisions of this Act, is amended by striking  
17 “and” at the end of subparagraph (W), by striking the  
18 period at the end of subparagraph (X) and inserting “,  
19 and”, and by inserting after subparagraph (X) the fol-  
20 lowing new subparagraph:

21 “(Y) an omission of a correct social secu-  
22 rity number required under section 225(c) (re-  
23 lating to deduction for qualified overtime).”.

24 (e) CLERICAL AMENDMENT.—The table of sections  
25 for part VII of subchapter B of chapter 1, as amended

1 by the preceding provisions of this Act, is amended by re-  
2 designating the item relating to section 225 as an item  
3 relating to section 226 and by inserting after the item re-  
4 lating to section 224 the following new item:

“Sec. 225. Qualified overtime compensation.”..

5 (f) WITHHOLDING.—The Secretary of the Treasury  
6 (or the Secretary’s delegate) shall modify the tables and  
7 procedures prescribed under section 3402(a) to take into  
8 account the deduction allowed under section 225 (as added  
9 by this Act).

10 (g) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2024.

13 **SEC. 110103. ENHANCED DEDUCTION FOR SENIORS.**

14 (a) IN GENERAL.—Section 63(f) is amended by add-  
15 ing at the end the following new paragraph:

16 “(5) BONUS ADDITIONAL AMOUNT FOR SEN-  
17 IORS.—

18 “(A) IN GENERAL.—In the case of any  
19 taxable year beginning after December 31,  
20 2024, and before January 1, 2029, the dollar  
21 amount in effect under paragraph (1) shall be  
22 increased by \$4,000.

23 “(B) LIMITATION BASED ON MODIFIED  
24 ADJUSTED GROSS INCOME.—In the case of any  
25 taxpayer for any taxable year, the \$4,000

1 amount in subparagraph(A) shall be reduced  
2 (but not below zero) by 4 percent of so much  
3 of the taxpayer's modified adjusted gross in-  
4 come as exceeds \$75,000 (\$150,000 in the case  
5 of a joint return).

6 “(C) MODIFIED ADJUSTED GROSS IN-  
7 COME.—For purposes of this paragraph, the  
8 term ‘modified adjusted gross income’ means  
9 the adjusted gross income of the taxpayer for  
10 the taxable year increased by any amount ex-  
11 cluded from gross income under section 911,  
12 931, or 933.

13 “(D) SOCIAL SECURITY NUMBER RE-  
14 QUIRED.—

15 “(i) IN GENERAL.—Subparagraph (A)  
16 shall not apply unless the taxpayer in-  
17 cludes on the return of tax for the taxable  
18 year—

19 “(I) such individual's social secu-  
20 rity number (as defined in section  
21 24(h)(7)), and

22 “(II) if the individual is married,  
23 the social security number of such in-  
24 dividual's spouse.

1                   “(ii) MARRIED INDIVIDUALS.—Rules  
2                   similar to the rules of section 32(d) shall  
3                   apply to this section.

4                   “(E) COORDINATION WITH INFLATION AD-  
5                   JUSTMENT.—Subsection (c)(4) shall not apply  
6                   to any dollar amount contained in this para-  
7                   graph.

8                   “(F) ALLOWANCE TO SENIORS WHO ELECT  
9                   TO ITEMIZE.—In the case of a taxpayer who  
10                  elects to itemize deductions for any taxable year  
11                  beginning after December 31, 2024, and before  
12                  January 1, 2029, there shall be allowed as a de-  
13                  duction the aggregate increase which would be  
14                  determined under subparagraph (A) (deter-  
15                  mined after the application of subparagraphs  
16                  (B), (D), and (E)) with respect to such tax-  
17                  payer for such taxable year if such taxpayer did  
18                  not so elect to itemize deductions for such tax-  
19                  able year.”.

20                  (b) OMISSION OF CORRECT SOCIAL SECURITY NUM-  
21                  BER TREATED AS MATHEMATICAL OR CLERICAL  
22                  ERROR.—Section 6213(g)(2), as amended by the pre-  
23                  ceding provisions of this Act, is amended by striking  
24                  “and” at the end of subparagraph (X), by striking the  
25                  period at the end of subparagraph (Y) and inserting “,

1 and”, and by inserting after subparagraph (Y) the fol-  
2 lowing new subparagraph:

3 “(Z) an omission of a correct social secu-  
4 rity number required under section 63(f)(5)(D)  
5 (relating to bonus additional amount for sen-  
6 iors).”.

7 (c) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2024.

10 **SEC. 110104. NO TAX ON CAR LOAN INTEREST.**

11 (a) IN GENERAL.—Section 163(h) is amended by re-  
12 designating paragraph (4) as paragraph (5) and by insert-  
13 ing after paragraph (3) the following new paragraph:

14 “(4) SPECIAL RULES FOR TAXABLE YEARS  
15 2024 THROUGH 2028 RELATING TO QUALIFIED PAS-  
16 Senger VEHICLE LOAN INTEREST.—

17 “(A) IN GENERAL.—In the case of taxable  
18 years beginning after December 31, 2024, and  
19 before January 1, 2029, for purposes of this  
20 subsection the term ‘personal interest’ shall not  
21 include qualified passenger vehicle loan interest.

22 “(B) QUALIFIED PASSENGER VEHICLE  
23 LOAN INTEREST DEFINED.—

24 “(i) IN GENERAL.—For purposes of  
25 this paragraph, the term ‘qualified pas-

1           senger vehicle loan interest' means any in-  
2           terest which is paid or accrued during the  
3           taxable year on indebtedness incurred by  
4           the taxpayer after December 31, 2024, for  
5           the purchase of, and that is secured by a  
6           first lien on, an applicable passenger vehi-  
7           cle for personal use.

8           “(ii) EXCEPTIONS.—Such term shall  
9           not include any amount paid or incurred  
10          on any of the following:

11                   “(I) A loan to finance fleet sales.

12                   “(II) A personal cash loan se-  
13                   cured by a vehicle previously pur-  
14                   chased by the taxpayer.

15                   “(III) A loan incurred for the  
16                   purchase of a commercial vehicle that  
17                   is not used for personal purposes.

18                   “(IV) Any lease financing.

19                   “(V) A loan to finance the pur-  
20                   chase of a vehicle with a salvage title.

21                   “(VI) A loan to finance the pur-  
22                   chase of a vehicle intended to be used  
23                   for scrap or parts.

24          “(C) LIMITATIONS.—

1           “(i) DOLLAR LIMIT.—The amount of  
2           interest taken into account by a taxpayer  
3           under subparagraph (B) for any taxable  
4           year shall not exceed \$10,000.

5           “(ii) LIMITATION BASED ON MODI-  
6           FIED ADJUSTED GROSS INCOME.—

7           “(I) IN GENERAL.—The amount  
8           which is otherwise allowable as a de-  
9           duction under subsection (a) as quali-  
10          fied passenger vehicle loan interest  
11          (determined without regard to this  
12          clause and after the application of  
13          clause (i)) shall be reduced (but not  
14          below zero) by \$200 for each \$1,000  
15          (or portion thereof) by which the  
16          modified adjusted gross income of the  
17          taxpayer for the taxable year exceeds  
18          \$100,000 (\$200,000 in the case of a  
19          joint return).

20          “(II) MODIFIED ADJUSTED  
21          GROSS INCOME.—For purposes of this  
22          clause, the term ‘modified adjusted  
23          gross income’ means the adjusted  
24          gross income of the taxpayer for the  
25          taxable year increased by any amount

1 excluded from gross income under sec-  
2 tion 911, 931, or 933.

3 “(D) APPLICABLE PASSENGER VEHICLE.—

4 The term ‘applicable passenger vehicle’ means  
5 any vehicle—

6 “(i)(I) which is manufactured pri-  
7 marily for use on public streets, roads, and  
8 highways,

9 “(II) which has at least 2 wheels, and

10 “(III) which is a car, minivan, van,  
11 sport utility vehicle, pickup truck, or mo-  
12 torcycle,

13 “(ii) which is an all-terrain vehicle  
14 (designed for use on land), or

15 “(iii) any trailer, camper, or vehicle  
16 (designed for use on land) which—

17 “(I) is designed to provide tem-  
18 porary living quarters for recreational,  
19 camping, or seasonal use, and

20 “(II) is a motor vehicle or is de-  
21 signed to be towed by, or affixed to,  
22 a motor vehicle.

23 Such term shall not include any vehicle the  
24 final assembly of which did not occur within the  
25 United States.

1           “(E) OTHER DEFINITIONS AND SPECIAL  
2 RULES.—For purposes of this paragraph—

3           “(i) ALL-TERRAIN VEHICLE.—The  
4 term ‘all-terrain vehicle’ means any motor-  
5 ized vehicle which has 3 or 4 wheels, a seat  
6 designed to be straddled by the operator,  
7 and handlebars for steering control.

8           “(ii) FINAL ASSEMBLY.—For pur-  
9 poses of subparagraph (D), the term ‘final  
10 assembly’ means the process by which a  
11 manufacturer produces a vehicle at, or  
12 through the use of, a plant, factory, or  
13 other place from which the vehicle is deliv-  
14 ered to a dealer or importer with all com-  
15 ponent parts necessary for the mechanical  
16 operation of the vehicle included with the  
17 vehicle, whether or not the component  
18 parts are permanently installed in or on  
19 the vehicle.

20           “(iii) TREATMENT OF REFI-  
21 NANCING.—Indebtedness described in sub-  
22 paragraph (B) shall include indebtedness  
23 that results from refinancing any indebted-  
24 ness described in such subparagraph, and  
25 that is secured by a first lien on the appli-

1 cable passenger vehicle with respect to  
2 which the refinanced indebtedness was in-  
3 curred, but only to the extent the amount  
4 of such resulting indebtedness does not ex-  
5 ceed the amount of such refinanced indebt-  
6 edness.

7 “(iv) RELATED PARTIES.—Indebted-  
8 ness described in subparagraph (B) shall  
9 not include any indebtedness owed to a  
10 person who is related (within the meaning  
11 of section 267(b) or 707(b)(1)) to the tax-  
12 payer.”.

13 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-  
14 PAYER ITEMIZES.—Section 62(a) is amended by inserting  
15 after paragraph (21) the following new paragraph:

16 “(22) QUALIFIED PASSENGER VEHICLE LOAN  
17 INTEREST.—So much of the deduction allowed by  
18 section 163(a) as is attributable to the exception  
19 under section 163(h)(4)(A).”.

20 (c) REPORTING.—Subpart B of part III of sub-  
21 chapter A of chapter 61 is amended by adding at the end  
22 the following new section:

1 **“SEC. 6050AA. RETURNS RELATING TO APPLICABLE PAS-**  
2 **SENGER VEHICLE LOAN INTEREST RECEIVED**  
3 **IN TRADE OR BUSINESS FROM INDIVIDUALS.**

4 “(a) IN GENERAL.—Any person—

5 “(1) who is engaged in a trade or business, and

6 “(2) who, in the course of such trade or busi-  
7 ness, receives from any individual interest aggre-  
8 gating \$600 or more for any calendar year on a  
9 specified passenger vehicle loan,

10 shall make the return described in subsection (b) with re-  
11 spect to each individual from whom such interest was re-  
12 ceived at such time as the Secretary may provide.

13 “(b) FORM AND MANNER OF RETURNS.—A return  
14 is described in this subsection if such return—

15 “(1) is in such form as the Secretary may pre-  
16 scribe, and

17 “(2) contains—

18 “(A) the name and address of the indi-  
19 vidual from whom the interest described in sub-  
20 section (a)(2) was received,

21 “(B) the amount of such interest received  
22 for the calendar year,

23 “(C) the amount of outstanding principal  
24 on the specified passenger vehicle loan as of the  
25 beginning of such calendar year,

1           “(D) the date of the origination of such  
2           loan,

3           “(E) the year, make, and model of the ap-  
4           plicable passenger vehicle which secures such  
5           loan (or such other description of such vehicle  
6           as the Secretary may prescribe), and

7           “(F) such other information as the Sec-  
8           retary may prescribe.

9           “(c) STATEMENTS TO BE FURNISHED TO INDIVID-  
10          UALS WITH RESPECT TO WHOM INFORMATION IS RE-  
11          QUIRED.—Every person required to make a return under  
12          subsection (a) shall furnish to each individual whose name  
13          is required to be set forth in such return a written state-  
14          ment showing—

15               “(1) the name, address, and phone number of  
16               the information contact of the person required to  
17               make such return, and

18               “(2) the information described in subpara-  
19               graphs (B), (C), (D), and (E) of subsection (b)(2)  
20               with respect to such individual (and such informa-  
21               tion as is described in subsection (b)(2)(F) with re-  
22               spect to such individual as the Secretary may pro-  
23               vide for purposes of this subsection).

24          The written statement required under the preceding sen-  
25          tence shall be furnished on or before January 31 of the

1 year following the calendar year for which the return  
under subsection (a) was required to be made.

“(d) DEFINITIONS.—For purposes of this section—

“(1) IN GENERAL.—Terms used in this section  
which are also used in paragraph (4) of section  
163(h) shall have the same meaning as when used  
in such paragraph.

“(2) SPECIFIED PASSENGER VEHICLE LOAN.—

The term ‘specified passenger vehicle loan’ means  
the indebtedness described in section 163(h)(4)(B)  
with respect to any applicable passenger vehicle.

“(e) REGULATIONS.—The Secretary shall issue such  
regulations or other guidance as may be necessary or ap-  
propriate to carry out the purposes of this section, includ-  
ing regulations or other guidance to prevent the duplicate  
reporting of information under this section.”.

(d) CONFORMING AMENDMENTS.—

(1) Section 56(e)(1)(B) is amended by striking  
“section 163(h)(4)” and inserting “section  
163(h)(5)”.

(2) The table of sections for subpart B of part  
III of subchapter A of chapter 61 is amended by  
adding at the end the following new item:

“Sec. 6050AA. Returns relating to applicable passenger vehicle loan interest re-  
ceived in trade or business from individuals.”.

1 (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to indebtedness incurred after De-  
3 cember 31, 2024.

4 **SEC. 110105. ENHANCEMENT OF EMPLOYER-PROVIDED**  
5 **CHILD CARE CREDIT.**

6 (a) INCREASE OF AMOUNT OF QUALIFIED CHILD  
7 CARE EXPENDITURES TAKEN INTO ACCOUNT.—Section  
8 45F(a)(1) is amended by striking “25 percent” and in-  
9 serting “40 percent (50 percent in the case of an eligible  
10 small business)”.

11 (b) INCREASE OF MAXIMUM CREDIT AMOUNT.—Sub-  
12 section (b) of section 45F is amended to read as follows:

13 “(b) DOLLAR LIMITATION.—

14 “(1) IN GENERAL.—The credit allowable under  
15 subsection (a) for any taxable year shall not exceed  
16 \$500,000 (\$600,000 in the case of an eligible small  
17 business).

18 “(2) INFLATION ADJUSTMENT.—In the case of  
19 any taxable year beginning after 2026, the  
20 \$500,000 and \$600,000 amounts in paragraph (1)  
21 shall be increased by an amount equal to—

22 “(A) such dollar amount, multiplied by

23 “(B) the cost-of-living adjustment deter-  
24 mined under section 1(f)(3) for the calendar  
25 year in which the taxable year begins, deter-

1           mined by substituting ‘calendar year 2025’ for  
2           ‘calendar year 2016’ in subparagraph (A)(ii)  
3           thereof.”.

4           (c) ELIGIBLE SMALL BUSINESS.—Section 45F(c) is  
5 amended by adding at the end the following new para-  
6 graph:

7           “(4) ELIGIBLE SMALL BUSINESS.—The term  
8           ‘eligible small business’ means a business that meets  
9           the gross receipts test of section 448(c), deter-  
10          mined—

11                 “(A) by substituting ‘5-taxable-year’ for ‘3-  
12                 taxable-year’ in paragraph (1) thereof, and

13                 “(B) by substituting ‘5-year’ for ‘3-year’  
14                 each place such term appears in paragraph  
15                 (3)(A) thereof.”.

16          (d) CREDIT ALLOWED FOR THIRD-PARTY INTER-  
17 MEDIARIES.—Section 45F(c)(1)(A)(iii) is amended by in-  
18 serting “, or under a contract with an intermediate entity  
19 that contracts with one or more qualified child care facili-  
20 ties to provide such child care services” before the period  
21 at the end.

22          (e) TREATMENT OF JOINTLY OWNED OR OPERATED  
23 CHILD CARE FACILITY.—Section 45F(c)(2) is amended  
24 by adding at the end the following new subparagraph:

1           “(C) TREATMENT OF JOINTLY OWNED OR  
2           OPERATED CHILD CARE FACILITY.—A facility  
3           shall not fail to be treated as a qualified child  
4           care facility of the taxpayer merely because  
5           such facility is jointly owned or operated by the  
6           taxpayer and other persons.”.

7           (f) REGULATIONS AND GUIDANCE.—Section 45F is  
8           amended by adding at the end the following new sub-  
9           section:

10          “(g) REGULATIONS AND GUIDANCE.—The Secretary  
11          shall issue such regulations or other guidance as may be  
12          necessary to carry out the purposes of this section, includ-  
13          ing guidance to carry out the purposes of paragraphs  
14          (1)(A)(iii) and (2)(C) of subsection (c).”.

15          (g) EFFECTIVE DATE.—The amendments made by  
16          this section shall apply to amounts paid or incurred after  
17          December 31, 2025.

18       **SEC. 110106. EXTENSION AND ENHANCEMENT OF PAID FAM-**  
19       **ILY AND MEDICAL LEAVE CREDIT.**

20          (a) IN GENERAL.—Section 45S is amended—

21               (1) in subsection (a)—

22                       (A) by striking paragraph (1) and insert-  
23                       ing the following:

24               “(1) IN GENERAL.—For purposes of section 38,  
25               in the case of an eligible employer, the paid family

1 and medical leave credit is an amount equal to ei-  
2 ther of the following (as elected by such employer):

3 “(A) The applicable percentage of the  
4 amount of wages paid to qualifying employees  
5 with respect to any period in which such em-  
6 ployees are on family and medical leave.

7 “(B) If such employer has an insurance  
8 policy with regards to the provision of paid  
9 family and medical leave which is in force dur-  
10 ing the taxable year, the applicable percentage  
11 of the total amount of premiums paid or in-  
12 curred by such employer during such taxable  
13 year with respect to such insurance policy.”,  
14 and

15 (B) by adding at the end the following:

16 “(3) RATE OF PAYMENT DETERMINED WITH-  
17 OUT REGARD TO WHETHER LEAVE IS TAKEN.—For  
18 purposes of determining the applicable percentage  
19 with respect to paragraph (1)(B), the rate of pay-  
20 ment under the insurance policy shall be determined  
21 without regard to whether any qualifying employees  
22 were on family and medical leave during the taxable  
23 year.”,

24 (2) in subsection (b)(1), by striking “credit al-  
25 lowed” and inserting “wages taken into account”,

1 (3) in subsection (c), by striking paragraphs (3)  
2 and (4) and inserting the following:

3 “(3) AGGREGATION RULE.—

4 “(A) IN GENERAL.—Except as provided in  
5 subparagraph (B), all persons which are treated  
6 as a single employer under subsections (b) and  
7 (c) of section 414 shall be treated as a single  
8 employer.

9 “(B) EXCEPTION.—

10 “(i) IN GENERAL.—Subparagraph (A)  
11 shall not apply to any person who estab-  
12 lishes to the satisfaction of the Secretary  
13 that such person has a substantial and le-  
14 gitimate business reason for failing to pro-  
15 vide a written policy described in para-  
16 graph (1) or (2).

17 “(ii) SUBSTANTIAL AND LEGITIMATE  
18 BUSINESS REASON.—For purposes of  
19 clause (i), the term ‘substantial and legiti-  
20 mate business reason’ shall not include the  
21 operation of a separate line of business,  
22 the rate of wages or category of jobs for  
23 employees (or any similar basis), or the ap-  
24 plication of State or local laws relating to  
25 family and medical leave, but may include

1           the grouping of employees of a common  
2           law employer.

3           “(4) TREATMENT OF BENEFITS MANDATED OR  
4       PAID FOR BY STATE OR LOCAL GOVERNMENTS.—For  
5       purposes of this section, any leave which is paid by  
6       a State or local government or required by State or  
7       local law—

8           “(A) except as provided in subparagraph  
9       (B), shall be taken into account in determining  
10      the amount of paid family and medical leave  
11      provided by the employer, and

12          “(B) shall not be taken into account in de-  
13      termining the amount of the paid family and  
14      medical leave credit under subsection (a).”,  
15      (4) in subsection (d)—

16          (A) in paragraph (1), by inserting “(or, at  
17      the election of the employer, for not less than  
18      6 months)” after “1 year or more”, and

19          (B) in paragraph (2)—

20              (i) by inserting “, as determined on  
21      an annualized basis (pro-rata for part-time  
22      employees),” after “compensation”, and

23              (ii) by striking the period at the end  
24      and inserting “, and”, and

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

1 “(3) is customarily employed for not less than  
2 20 hours per week.”, and

3 (5) by striking subsection (i).

4 (b) NO DOUBLE BENEFIT.—Section 280C(a) is  
5 amended—

6 (1) by striking “45S(a)” and inserting  
7 “45S(a)(1)(A)”, and

8 (2) by inserting after the first sentence the fol-  
9 lowing: “No deduction shall be allowed for that por-  
10 tion of the premiums paid or incurred for the tax-  
11 able year which is equal to that portion of the paid  
12 family and medical leave credit which is determined  
13 for the taxable year under section 45S(a)(1)(B).”

14 (c) OUTREACH.—

15 (1) SBA AND RESOURCE PARTNERS.—Each  
16 district office of the Small Business Administration  
17 and each resource partner of the Small Business Ad-  
18 ministration, including small business development  
19 centers described in section 21 of the Small Busi-  
20 ness Act (15 U.S.C. 648)), women’s business centers  
21 described in section 29 of such Act (15 U.S.C. 656),  
22 each chapter of the Service Corps of Retired Execu-  
23 tives described in section 8(b)(1)(B) of such Act (15  
24 U.S.C. 637(b)(1)(B)), and Veteran Business Out-  
25 reach Centers described in section 32 of such Act

1 (15 U.S.C. 657b), shall conduct outreach to relevant  
2 parties regarding the paid family and medical leave  
3 credit under section 45S of the Internal Revenue  
4 Code of 1986, including through—

5 (A) targeted communications, education,  
6 training, and technical assistance; and

7 (B) the development of a written paid fam-  
8 ily leave policy, as described in paragraphs (1)  
9 and (2) of section 45S(c) of the Internal Rev-  
10 enue Code of 1986.

11 (2) INTERNAL REVENUE SERVICE.—The Sec-  
12 retary of the Treasury (or the Secretary's delegate)  
13 shall perform targeted outreach to employers and  
14 other relevant entities regarding the availability and  
15 requirements of the paid family and medical leave  
16 credit under section 45S of the Internal Revenue  
17 Code of 1986, including providing relevant informa-  
18 tion as part of Internal Revenue Service communica-  
19 tions that are regularly issued to entities that pro-  
20 vide payroll services, tax professionals, and small  
21 businesses.

22 (d) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to taxable years beginning after  
24 December 31, 2025.

1 **SEC. 110107. ENHANCEMENT OF ADOPTION CREDIT.**

2 (a) IN GENERAL.—Section 23(a) is amended by add-  
3 ing at the end the following new paragraph:

4 “(4) PORTION OF CREDIT REFUNDABLE.—So  
5 much of the credit allowed under paragraph (1) as  
6 does not exceed \$5,000 shall be treated as a credit  
7 allowed under subpart C and not as a credit allowed  
8 under this subpart.”.

9 (b) ADJUSTMENTS FOR INFLATION.—Section 23(h)  
10 is amended to read as follows:

11 “(h) ADJUSTMENTS FOR INFLATION.—

12 “(1) IN GENERAL.—In the case of a taxable  
13 year beginning after December 31, 2002, each of the  
14 dollar amounts in paragraphs (3) and (4) of sub-  
15 section (a) and paragraphs (1) and (2)(A)(i) of sub-  
16 section (b) shall be increased by an amount equal  
17 to—

18 “(A) such dollar amount, multiplied by

19 “(B) the cost-of-living adjustment deter-  
20 mined under section 1(f)(3) for the calendar  
21 year in which the taxable year begins, deter-  
22 mined by substituting ‘calendar year 2001’ for  
23 ‘calendar year 2016’ in subparagraph (A)(ii)  
24 thereof.

25 “(2) ROUNDING.—If any amount as increased  
26 under paragraph (1) is not a multiple of \$10, such

1 amount shall be rounded to the nearest multiple of  
2 \$10.

3 “(3) SPECIAL RULE FOR REFUNDABLE POR-  
4 TION.—In the case of the dollar amount in sub-  
5 section (a)(4); paragraph (1) shall be applied—

6 “(A) by substituting ‘2025’ for ‘2002’ in  
7 the matter preceding subparagraph (A), and

8 “(B) by substituting ‘calendar year 2024’  
9 for ‘calendar year 2001’ in subparagraph (B)  
10 thereof.”.

11 (c) EXCLUSION OF REFUNDABLE PORTION OF CRED-  
12 IT FROM CARRYFORWARD.—Section 23(c)(1) is amended  
13 by striking “credit allowable under subsection (a)” and in-  
14 serting “portion of the credit allowable under subsection  
15 (a) which is allowed under this subpart”.

16 (d) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2024.

19 **SEC. 110108. RECOGNIZING INDIAN TRIBAL GOVERNMENTS**  
20 **FOR PURPOSES OF DETERMINING WHETHER**  
21 **A CHILD HAS SPECIAL NEEDS FOR PURPOSES**  
22 **OF THE ADOPTION CREDIT.**

23 (a) IN GENERAL.—Section 23(d)(3) is amended—

24 (1) in subparagraph (A), by inserting “or In-  
25 dian tribal government” after “a State”, and

1 (2) in subparagraph (B), by inserting “or In-  
2 dian tribal government” after “such State”.

3 (b) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2024.

6 **SEC. 110109. TAX CREDIT FOR CONTRIBUTIONS OF INDIVID-**  
7 **UALS TO SCHOLARSHIP GRANTING ORGANI-**  
8 **ZATIONS.**

9 (a) ALLOWANCE OF CREDIT.—

10 (1) IN GENERAL.—Subpart A of part IV of sub-  
11 chapter A of chapter 1 is amended by inserting after  
12 section 25E the following new section:

13 **“SEC. 25F. QUALIFIED ELEMENTARY AND SECONDARY EDU-**  
14 **CATION SCHOLARSHIPS.**

15 “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
16 dividual, there shall be allowed as a credit against the tax  
17 imposed by this chapter for the taxable year an amount  
18 equal to the aggregate amount of qualified contributions  
19 made by the taxpayer during the taxable year.

20 “(b) LIMITATIONS.—

21 “(1) IN GENERAL.—The credit allowed under  
22 subsection (a) to any taxpayer for any taxable year  
23 shall not exceed an amount equal to the greater of—

24 “(A) 10 percent of the adjusted gross in-  
25 come of the taxpayer for the taxable year, or

1                   “(B) \$5,000.

2                   “(2) ALLOCATION OF VOLUME CAP.—The credit  
3           allowed under subsection (a) to any taxpayer for any  
4           taxable year shall not exceed the amount of the vol-  
5           ume cap allocated by the Secretary to such taxpayer  
6           under subsection (g) with respect to qualified con-  
7           tributions made by the taxpayer during the taxable  
8           year.

9                   “(3) REDUCTION BASED ON STATE CREDIT.—  
10          The amount allowed as a credit under subsection (a)  
11          for a taxable year shall be reduced by the amount  
12          allowed as a credit on any State tax return of the  
13          taxpayer for qualified contributions made by the tax-  
14          payer during the taxable year.

15                  “(c) DEFINITIONS.—For purposes of this section—

16                  “(1) ELIGIBLE STUDENT.—The term ‘eligible  
17          student’ means an individual who—

18                         “(A) is a member of a household with an  
19                         income which is not greater than 300 percent  
20                         of the area median gross income (as such term  
21                         is used in section 42), and

22                         “(B) is eligible to enroll in a public ele-  
23                         mentary or secondary school.

24                  “(2) QUALIFIED CONTRIBUTION.—The term  
25          ‘qualified contribution’ means a charitable contribu-

1       tion (as defined by section 170(c)) to a scholarship  
2       granting organization in the form of cash or market-  
3       able securities.

4           “(3) QUALIFIED ELEMENTARY OR SECONDARY  
5       EDUCATION EXPENSE.—The term ‘qualified elemen-  
6       tary or secondary education expense’ means the fol-  
7       lowing expenses in connection with enrollment or at-  
8       tendance at, or for students enrolled at or attending,  
9       an elementary or secondary public, private, or reli-  
10      gious school:

11           “(A) Tuition.

12           “(B) Curriculum and curricular materials.

13           “(C) Books or other instructional mate-  
14      rials.

15           “(D) Online educational materials.

16           “(E) Tuition for tutoring or educational  
17      classes outside of the home, including at a tu-  
18      toring facility, but only if the tutor or instruc-  
19      tor is not related to the student and—

20           “(i) is licensed as a teacher in any  
21      State,

22           “(ii) has taught at an eligible edu-  
23      cational institution, or

24           “(iii) is a subject matter expert in the  
25      relevant subject.

1           “(F) Fees for a nationally standardized  
2           norm-referenced achievement test, an advanced  
3           placement examination, or any examinations re-  
4           lated to college or university admission.

5           “(G) Fees for dual enrollment in an insti-  
6           tution of higher education.

7           “(H) Educational therapies for students  
8           with disabilities provided by a licensed or ac-  
9           credited practitioner or provider, including oc-  
10          cupational, behavioral, physical, and speech-lan-  
11          guage therapies.

12          Such term shall include expenses for the purposes  
13          described in subparagraphs (A) through (H) in con-  
14          nection with a homeschool (whether treated as a  
15          homeschool or a private school for purposes of appli-  
16          cable State law). No amount paid to an elementary  
17          or secondary school shall be considered a qualified  
18          elementary or secondary education expense for the  
19          purposes of this section unless such school dem-  
20          onstrates that it maintains a policy whereby its ad-  
21          missions standards do not take into account whether  
22          the student seeking enrollment has a current individ-  
23          ualized education plan, nor takes into account that  
24          the student requires equitable services for a learning  
25          disability, and if a student does have such an indi-

1       vidualized education plan, the school abides by the  
2       plan's terms and provides services outlined therein.

3               “(4) SCHOLARSHIP GRANTING ORGANIZA-  
4       TION.—The term ‘scholarship granting organization’  
5       means any organization—

6               “(A) which—

7                       “(i) is described in section 501(c)(3)  
8                       and exempt from tax under section 501(a),  
9                       and

10                      “(ii) is not a private foundation,

11               “(B) substantially all of the activities of  
12       which are providing scholarships for qualified  
13       elementary or secondary education expenses of  
14       eligible students,

15               “(C) which prevents the co-mingling of  
16       qualified contributions with other amounts by  
17       maintaining one or more separate accounts ex-  
18       clusively for qualified contributions, and

19               “(D) which either—

20                      “(i) meets the requirements of sub-  
21       section (d), or

22                      “(ii) pursuant to State law, was able  
23       (as of the date of the enactment of this  
24       section) to receive contributions that are  
25       eligible for a State tax credit if such con-

1           tributions are used by the organization to  
2           provide scholarships to individual elemen-  
3           tary and secondary students, including  
4           scholarships for attending private schools.

5       “(d) REQUIREMENTS FOR SCHOLARSHIP GRANTING  
6 ORGANIZATIONS.—

7           “(1) IN GENERAL.—An organization meets the  
8 requirements of this subsection if—

9           “(A) such organization provides scholar-  
10 ships to 2 or more students, provided that not  
11 all such students attend the same school,

12           “(B) such organization does not provide  
13 scholarships for any expenses other than quali-  
14 fied elementary or secondary education ex-  
15 penses,

16           “(C) such organization provides a scholar-  
17 ship to eligible students with a priority for—

18           “(i) students awarded a scholarship  
19 the previous school year, and

20           “(ii) after application of clause (i),  
21 any such students who have a sibling who  
22 was awarded a scholarship from such orga-  
23 nization,

1           “(D) such organization does not earmark  
2           or set aside contributions for scholarships on  
3           behalf of any particular student,

4           “(E) such organization takes appropriate  
5           steps to verify the annual household income and  
6           family size of eligible students to whom it  
7           awards scholarships, and limits them to a mem-  
8           ber of a household for which the income does  
9           not exceed the amount established under sub-  
10          section (c)(1)(A),

11          “(F) such organization—

12               “(i) obtains from an independent cer-  
13               tified public accountant annual financial  
14               and compliance audits, and

15               “(ii) certifies to the Secretary (at such  
16               time, and in such form and manner, as the  
17               Secretary may prescribe) that the audit de-  
18               scribed in clause (i) has been completed,  
19               and

20          “(G) no officer or board member of such  
21          organization has been convicted of a felony.

22          “(2) INCOME VERIFICATION.—For purposes of  
23          paragraph (1)(E), review of all of the following (as  
24          applicable) shall be treated as satisfying the require-

1       ment to take appropriate steps to verify annual  
2       household income:

3               “(A) Federal and State income tax returns  
4       or tax return transcripts with applicable sched-  
5       ules for the taxable year prior to application.

6               “(B) Income reporting statements for tax  
7       purposes or wage and income transcripts from  
8       the Internal Revenue Service.

9               “(C) Notarized income verification letter  
10      from employers.

11              “(D) Unemployment or workers compensa-  
12      tion statements.

13              “(E) Budget letters regarding public as-  
14      sistance payments and Supplemental Nutrition  
15      Assistance Program (SNAP) payments includ-  
16      ing a list of household members.

17              “(3) INDEPENDENT CERTIFIED PUBLIC AC-  
18      COUNTANT.—For purposes of paragraph (1)(F), the  
19      term ‘independent certified public accountant’  
20      means, with respect to an organization, a certified  
21      public accountant who is not a person described in  
22      section 465(b)(3)(A) with respect to such organiza-  
23      tion or any employee of such organization.

24              “(4) PROHIBITION ON SELF-DEALING.—

1           “(A) IN GENERAL.—A scholarship grant-  
2           ing organization may not award a scholarship  
3           to any disqualified person.

4           “(B) DISQUALIFIED PERSON.—For pur-  
5           poses of this paragraph, a disqualified person  
6           shall be determined pursuant to rules similar to  
7           the rules of section 4946.

8           “(e) DENIAL OF DOUBLE BENEFIT.—Any qualified  
9           contribution for which a credit is allowed under this sec-  
10          tion shall not be taken into account as a charitable con-  
11          tribution for purposes of section 170.

12          “(f) CARRYFORWARD OF UNUSED CREDIT.—

13                 “(1) IN GENERAL.—If the credit allowable  
14           under subsection (a) for any taxable year exceeds  
15           the limitation imposed by section 26(a) for such tax-  
16           able year reduced by the sum of the credits allowable  
17           under this subpart (other than this section, section  
18           23, and section 25D), such excess shall be carried to  
19           the succeeding taxable year and added to the credit  
20           allowable under subsection (a) for such taxable year.

21                 “(2) LIMITATION.—No credit may be carried  
22           forward under this subsection to any taxable year  
23           following the fifth taxable year after the taxable year  
24           in which the credit arose. For purposes of the pre-

1 ceding sentence, credits shall be treated as used on  
2 a first-in first-out basis.

3 “(g) VOLUME CAP.—

4 “(1) IN GENERAL.—The volume cap applicable  
5 under this section shall be \$5,000,000,000 for each  
6 of calendar years 2026 through 2029, and zero for  
7 calendar years thereafter. Such amount shall be allo-  
8 cated by the Secretary as provided in paragraph (2)  
9 to taxpayers with respect to qualified contributions  
10 made by such taxpayers, except that 10 percent of  
11 such amount shall be divided evenly among the  
12 States, and shall be available with respect to individ-  
13 uals residing in such States.

14 “(2) FIRST-COME, FIRST-SERVE.—For purposes  
15 of applying the volume cap under this section, such  
16 volume cap for any calendar year shall be allocated  
17 by the Secretary on a first-come, first-serve basis, as  
18 determined based on the time (during such calendar  
19 year) at which the taxpayer made the qualified con-  
20 tribution with respect to which the allocation is  
21 made. The Secretary shall not make any allocation  
22 of volume cap for any calendar year after December  
23 31 of such calendar year.

24 “(3) REAL-TIME INFORMATION.—For purposes  
25 of this section, the Secretary shall develop a system

1 to track the amount of qualified contributions made  
2 during the calendar year for which a credit may be  
3 claimed under this section, with such information to  
4 be updated in real time.

5 “(4) ANNUAL INCREASES.—

6 “(A) IN GENERAL.—In the case of the cal-  
7 endar year after a high-use calendar year, the  
8 dollar amount otherwise in effect under para-  
9 graph (1) for such calendar year shall be equal  
10 to 105 percent of the dollar amount in effect  
11 for such high-use calendar year.

12 “(B) HIGH-USE CALENDAR YEAR.—For  
13 purposes of this subsection, the term ‘high-use  
14 calendar year’ means any calendar year for  
15 which 90 percent or more of the volume cap in  
16 effect for such calendar year under paragraph  
17 (1) is allocated to taxpayers.

18 “(C) PREVENTION OF DECREASES IN AN-  
19 NUAL VOLUME CAP.—The volume cap in effect  
20 under paragraph (1) for any calendar year shall  
21 not be less than the volume cap in effect under  
22 such paragraph for the preceding calendar year.

23 “(D) PUBLICATION OF ANNUAL VOLUME  
24 CAP.—The Secretary shall make publicly avail-  
25 able the dollar amount of the volume cap in ef-

1           fect under paragraph (1) for each calendar  
2           year.

3           “(5) STATES.—For purposes of this subsection,  
4           the term ‘State’ includes the District of Columbia.”.

5           (2) CONFORMING AMENDMENTS.—

6                   (A) Section 25(e)(1)(C) is amended by  
7                   striking “and 25D” and inserting “25D, and  
8                   25F”.

9                   (B) The table of sections for subpart A of  
10                  part IV of subchapter A of chapter 1 is amend-  
11                  ed by inserting after the item relating to section  
12                  25E the following new item:

          “Sec. 25F. Qualified elementary and secondary education scholarships.”.

13           (b) FAILURE OF SCHOLARSHIP GRANTING ORGANI-  
14           ZATIONS TO MAKE DISTRIBUTIONS.—

15           (1) IN GENERAL.—Chapter 42 is amended by  
16           adding at the end the following new subchapter:

17           **“Subchapter I—Scholarship Granting**  
18           **Organizations**

          “Sec. 4969. Failure to distribute receipts.

19           **“SEC. 4969. FAILURE TO DISTRIBUTE RECEIPTS.**

20           “(a) IN GENERAL.—In the case of any scholarship  
21           granting organization (as defined in section 25F) which  
22           has been determined by the Secretary to have failed to  
23           satisfy the requirement under subsection (b) for any tax-  
24           able year, any contribution made to such organization dur-

1 ing the first taxable year beginning after the date of such  
2 determination shall not be treated as a qualified contribu-  
3 tion (as defined in section 25F(c)(2)) for purposes of sec-  
4 tion 25F.

5 “(b) REQUIREMENT.—The requirement described in  
6 this subsection is that the amount of receipts of the schol-  
7 arship granting organization for the taxable year which  
8 are distributed before the distribution deadline with re-  
9 spect to such receipts shall not be less than the required  
10 distribution amount with respect to such taxable year.

11 “(c) DEFINITIONS.—For purposes of this section—

12 “(1) REQUIRED DISTRIBUTION AMOUNT.—

13 “(A) IN GENERAL.—The required distribu-  
14 tion amount with respect to a taxable year is  
15 the amount equal to 100 percent of the total re-  
16 cepts of the scholarship granting organization  
17 for such taxable year—

18 “(i) reduced by the sum of such re-  
19 cepts that are retained for reasonable ad-  
20 ministrative expenses for the taxable year  
21 or are carried to the succeeding taxable  
22 year under subparagraph (C), and

23 “(ii) increased by the amount of the  
24 carryover under subparagraph (C) from  
25 the preceding taxable year.

1           “(B) SAFE HARBOR FOR REASONABLE AD-  
2           MINISTRATIVE EXPENSES.—For purposes of  
3           subparagraph (A)(i), if the percentage of total  
4           receipts of a scholarship granting organization  
5           for a taxable year which are used for adminis-  
6           trative purposes is equal to or less than 10 per-  
7           cent, such expenses shall be deemed to be rea-  
8           sonable for purposes of such subparagraph.

9           “(C) CARRYOVER.—With respect to the  
10          amount of the total receipts of a scholarship  
11          granting organization with respect to any tax-  
12          able year, an amount not greater than 15 per-  
13          cent of such amount may, at the election of  
14          such organization, be carried to the succeeding  
15          taxable year.

16          “(2) DISTRIBUTIONS.—The term ‘distribution’  
17          includes amounts which are formally committed but  
18          not distributed. A formal commitment described in  
19          the preceding sentence may include contributions set  
20          aside for eligible students for more than one year.

21          “(3) DISTRIBUTION DEADLINE.—The distribu-  
22          tion deadline with respect to receipts for a taxable  
23          year is the first day of the third taxable year fol-  
24          lowing the taxable year in which such receipts are  
25          received by the scholarship granting organization.”.

1           (2) CLERICAL AMENDMENT.—The table of sub-  
2       chapters for chapter 42 is amended by adding at the  
3       end the following new item:

          “SUBCHAPTER I—SCHOLARSHIP GRANTING ORGANIZATIONS”.

4       (c) EFFECTIVE DATE.—The amendments made by  
5       this section shall apply to taxable years ending after De-  
6       cember 31, 2025.

7       **SEC. 110110. ADDITIONAL ELEMENTARY, SECONDARY, AND**  
8                   **HOME SCHOOL EXPENSES TREATED AS**  
9                   **QUALIFIED HIGHER EDUCATION EXPENSES**  
10                  **FOR PURPOSES OF 529 ACCOUNTS.**

11       (a) IN GENERAL.—Section 529(c)(7) is amended to  
12       read as follows:

13           “(7) TREATMENT OF ELEMENTARY AND SEC-  
14       ONDARY TUITION.—Any reference in this section to  
15       the term ‘qualified higher education expense’ shall  
16       include a reference to the following expenses in con-  
17       nection with enrollment or attendance at, or for stu-  
18       dents enrolled at or attending, an elementary or sec-  
19       ondary public, private, or religious school:

20           “(A) Tuition.

21           “(B) Curriculum and curricular materials.

22           “(C) Books or other instructional mate-  
23       rials.

24           “(D) Online educational materials.

1           “(E) Tuition for tutoring or educational  
2           classes outside of the home, including at a tu-  
3           toring facility, but only if the tutor or instruc-  
4           tor is not related to the student and—

5                   “(i) is licensed as a teacher in any  
6           State,

7                   “(ii) has taught at an eligible edu-  
8           cational institution, or

9                   “(iii) is a subject matter expert in the  
10          relevant subject.

11          “(F) Fees for a nationally standardized  
12          norm-referenced achievement test, an advanced  
13          placement examination, or any examinations re-  
14          lated to college or university admission.

15          “(G) Fees for dual enrollment in an insti-  
16          tution of higher education.

17          “(H) Educational therapies for students  
18          with disabilities provided by a licensed or ac-  
19          credited practitioner or provider, including oc-  
20          cupational, behavioral, physical, and speech-lan-  
21          guage therapies.

22          Such term shall include expenses for the purposes  
23          described in subparagraphs (A) through (H) in con-  
24          nection with a homeschool (whether treated as a

1       homeschool or a private school for purposes of appli-  
2       cable State law).”.

3       (b) EFFECTIVE DATE.—The amendment made by  
4       this section shall apply to distributions made after the  
5       date of the enactment of this Act.

6       **SEC. 110111. CERTAIN POSTSECONDARY CREDENTIALING**  
7                               **EXPENSES TREATED AS QUALIFIED HIGHER**  
8                               **EDUCATION EXPENSES FOR PURPOSES OF**  
9                               **529 ACCOUNTS.**

10       (a) IN GENERAL.—Section 529(e)(3) is amended by  
11       adding at the end the following new subparagraph:

12                       “(C)       CERTAIN       POSTSECONDARY  
13       CREDENTIALING EXPENSES.—The term ‘quali-  
14       fied higher education expenses’ includes quali-  
15       fied postsecondary credentialing expenses (as  
16       defined in subsection (f)).”.

17       (b) QUALIFIED POSTSECONDARY CREDENTIALING  
18       EXPENSES.—Section 529 is amended by redesignating  
19       subsection (f) as subsection (g) and by inserting after sub-  
20       section (e) the following new subsection:

21               “(f) QUALIFIED POSTSECONDARY CREDENTIALING  
22       EXPENSES.—For purposes of this section—

23               “(1) IN GENERAL.—The term ‘qualified post-  
24       secondary credentialing expenses’ means—

1           “(A) tuition, fees, books, supplies, and  
2           equipment required for the enrollment or at-  
3           tendance of a designated beneficiary in a recog-  
4           nized postsecondary credential program, or any  
5           other expense incurred in connection with en-  
6           rollment in or attendance at a recognized post-  
7           secondary credential program if such expense  
8           would, if incurred in connection with enrollment  
9           or attendance at an eligible educational institu-  
10          tion, be covered under subsection (e)(3)(A),

11          “(B) fees for testing if such testing is re-  
12          quired to obtain or maintain a recognized post-  
13          secondary credential, and

14          “(C) fees for continuing education if such  
15          education is required to maintain a recognized  
16          postsecondary credential.

17          “(2) RECOGNIZED POSTSECONDARY CREDEN-  
18          TIAL PROGRAM.—The term ‘recognized postsec-  
19          ondary credential program’ means any program to  
20          obtain a recognized postsecondary credential if—

21               “(A) such program is included on a State  
22               list prepared under section 122(d) of the Work-  
23               force Innovation and Opportunity Act (29  
24               U.S.C. 3152(d)),

1           “(B) such program is listed in the  
2 WEAMS Public directory (or successor direc-  
3 tory) maintained by the Department of Vet-  
4 erans Affairs,

5           “(C) an examination (developed or admin-  
6 istered by an organization widely recognized as  
7 providing reputable credentials in the occupa-  
8 tion) is required to obtain or maintain such cre-  
9 dential and such organization recognizes such  
10 program as providing training or education  
11 which prepares individuals to take such exam-  
12 ination, or

13           “(D) such program is identified by the  
14 Secretary, after consultation with the Secretary  
15 of Labor, as being a reputable program for ob-  
16 taining a recognized postsecondary credential  
17 for purposes of this subsection.

18           “(3) RECOGNIZED POSTSECONDARY CREDEN-  
19 TIAL.—The term ‘recognized postsecondary creden-  
20 tial’ means—

21           “(A) any postsecondary employment cre-  
22 dential that is industry recognized, including—

23           “(i) any postsecondary employment  
24 credential issued by a program that is ac-  
25 credited by the Institute for Credentialing

1 Excellence, the National Commission on  
2 Certifying Agencies, or the American Na-  
3 tional Standards Institute,

4 “(ii) any postsecondary employment  
5 credential that is included in the  
6 Credentialing Opportunities On-Line  
7 (COOL) directory of credentialing pro-  
8 grams (or successor directory) maintained  
9 by the Department of Defense or by any  
10 branch of the Armed Services, and

11 “(iii) any postsecondary employment  
12 credential identified for purposes of this  
13 clause by the Secretary, after consultation  
14 with the Secretary of Labor, as being in-  
15 dustry recognized,

16 “(B) any certificate of completion of an  
17 apprenticeship that is registered and certified  
18 with the Secretary of Labor under the National  
19 Apprenticeship Act (29 U.S.C. 50),

20 “(C) any occupational or professional li-  
21 cense issued or recognized by a State or the  
22 Federal Government (and any certification that  
23 satisfies a condition for obtaining such a li-  
24 cense), and

1 “(D) any recognized postsecondary creden-  
2 tial as defined in section 3 of the Workforce In-  
3 novation and Opportunity Act (29 U.S.C.  
4 3102).”.

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to distributions made after the  
7 date of the enactment of this Act.

8 **SEC. 110112. REINSTATEMENT OF PARTIAL DEDUCTION**  
9 **FOR CHARITABLE CONTRIBUTIONS OF INDIV-**  
10 **IDUALS WHO DO NOT ELECT TO ITEMIZE.**

11 (a) IN GENERAL.—Section 170(p) is amended—

12 (1) by striking “\$300 (\$600” and inserting  
13 “\$150 (\$300”, and

14 (2) by striking “in 2021” and inserting “after  
15 December 31, 2024, and before January 1, 2029”.

16 (b) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2024.

19 **SEC. 110113. EXCLUSION FOR CERTAIN EMPLOYER PAY-**  
20 **MENTS OF STUDENT LOANS UNDER EDU-**  
21 **CATIONAL ASSISTANCE PROGRAMS MADE**  
22 **PERMANENT AND ADJUSTED FOR INFLATION.**

23 (a) IN GENERAL.—Section 127(c)(1)(B) is amended  
24 by striking “in the case of payments made before January  
25 1, 2026,”.

1 (b) INFLATION ADJUSTMENT.—Section 127 is  
2 amended—

3 (1) by redesignating subsection (d) as sub-  
4 section (e), and

5 (2) by inserting after subsection (c) the fol-  
6 lowing new subsection:

7 “(d) INFLATION ADJUSTMENT.—

8 “(1) IN GENERAL.—In the case of any taxable  
9 year beginning after 2026, both of the \$5,250  
10 amounts in subsection (a)(2) shall be increased by  
11 an amount equal to—

12 “(A) such dollar amount, multiplied by

13 “(B) the cost-of-living adjustment deter-  
14 mined under section 1(f)(3) for the calendar  
15 year in which the taxable year begins, deter-  
16 mined by substituting ‘calendar year 2025’ for  
17 ‘calendar year 2016’ in subparagraph (A)(ii)  
18 thereof.

19 “(2) ROUNDING.—If any increase under para-  
20 graph (1) is not a multiple of \$50, such increase  
21 shall be rounded to the nearest multiple of \$50.”.

22 (c) EFFECTIVE DATE.—The amendment made by  
23 this section shall apply to payments made after December  
24 31, 2025.

1 **SEC. 110114. EXTENSION OF RULES FOR TREATMENT OF**  
2 **CERTAIN DISASTER-RELATED PERSONAL**  
3 **CASUALTY LOSSES.**

4 For purposes of applying section 304(b) of the Tax-  
5 payer Certainty and Disaster Tax Relief Act of 2020 (divi-  
6 sion EE of Public Law 116–260), section 301 of such Act  
7 shall be applied by substituting the date of the enactment  
8 of this section for “the date of the enactment of this Act”  
9 each place it appears.

10 **SEC. 110115. MAGA ACCOUNTS.**

11 (a) IN GENERAL.—Subchapter F of chapter 1 is  
12 amended by adding at the end the following new part:

13 **“PART IX—MAGA ACCOUNTS**

14 **“SEC. 530A. MAGA ACCOUNTS.**

15 “(a) GENERAL RULE.—A MAGA account shall be ex-  
16 empt from taxation under this subtitle. Notwithstanding  
17 the preceding sentence, such account shall be subject to  
18 the taxes imposed by section 511 (relating to imposition  
19 of tax on unrelated business income of charitable organiza-  
20 tions).

21 “(b) MAGA ACCOUNT.—For purposes of this sec-  
22 tion—

23 “(1) IN GENERAL.—The term ‘money account  
24 for growth and advancement’ or ‘MAGA account’  
25 means a trust created or organized in the United  
26 States for the exclusive benefit of an individual and

1       which is designated (in such manner as the Sec-  
2       retary shall prescribe) at the time of the establish-  
3       ment of the trust as a MAGA account, but only if  
4       the written governing instrument creating the trust  
5       meets the following requirements:

6               “(A) The individual establishing the ac-  
7       count shall provide to the trustee the social se-  
8       curity number of such individual and of the ac-  
9       count beneficiary.

10              “(B) Except in the case of a qualified roll-  
11       over contribution described in subsection (e), no  
12       contribution will be accepted—

13                      “(i) before January 1, 2026,

14                      “(ii) unless it is in cash,

15                      “(iii) unless the account beneficiary  
16       has not attained age 18, and

17                      “(iv) if such contribution would result  
18       in aggregate contributions for the taxable  
19       year exceeding the contribution limit speci-  
20       fied in subsection (c)(1).

21              “(C) No distribution (other than a dis-  
22       tribution of a qualified rollover contribution)  
23       will be allowed—

24                      “(i) before the date on which the ac-  
25       count beneficiary attains age 18, or

1           “(ii) in the case of such an account  
2           the account beneficiary of which has not  
3           attained age 25, if the aggregate distribu-  
4           tions from such account exceeds the  
5           amount that is  $\frac{1}{2}$  the cash equivalent  
6           value of the account on the date on which  
7           the account beneficiary attains age 18.

8           “(D) The account beneficiary has not at-  
9           tained age 8 on the date of the establishment  
10          of the account.

11          “(E) The trustee is a bank (as defined in  
12          section 408(n)) or another person who dem-  
13          onstrates to the satisfaction of the Secretary  
14          that the manner in which that person will ad-  
15          minister the trust will be consistent with the re-  
16          quirements of this section or who has so dem-  
17          onstrated with respect to any individual retire-  
18          ment plan.

19          “(F) The interest of an individual in the  
20          balance of his account is nonforfeitable.

21          “(G) The assets of the trust shall not be  
22          commingled with other property except in a  
23          common trust fund or common investment  
24          fund.

1           “(H) No part of the trust funds will be in-  
2           vested in any asset other than eligible invest-  
3           ments.

4           “(2) ELIGIBLE INVESTMENTS.—The term ‘eligi-  
5           ble investments’ means stock of a regulated invest-  
6           ment company (within the meaning of section 851)  
7           which—

8           “(A) tracks a well-established index of  
9           United States equities (or which invests in an  
10          equivalent diversified portfolio of United States  
11          equities),

12          “(B) does not use leverage,

13          “(C) minimizes fees and expenses, and

14          “(D) meets such other criteria as the Sec-  
15          retary determines appropriate for purposes of  
16          this section.

17          “(3) ACCOUNT BENEFICIARY.—The term ‘ac-  
18          count beneficiary’ means the individual on whose be-  
19          half the MAGA account was established.

20          “(c) TREATMENT OF CONTRIBUTIONS.—

21          “(1) CONTRIBUTION LIMIT.—The contribution  
22          limit for any taxable year is \$5,000.

23          “(2) CONTRIBUTIONS FROM TAX EXEMPT  
24          SOURCES AND ROLLOVER CONTRIBUTIONS.—The  
25          amount contributed to a MAGA account for pur-

1 poses of paragraph (1) shall be determined without  
2 regard to—

3 “(A) a qualified rollover contribution,

4 “(B) any contribution from the Federal  
5 Government or any State, local, or tribal gov-  
6 ernment, or

7 “(C) any contribution made through the  
8 program established under subsection (l).

9 “(3) COST-OF-LIVING ADJUSTMENT.—

10 “(A) IN GENERAL.—In the case of any  
11 taxable year beginning in a calendar year after  
12 2026, the \$5,000 amount under paragraph (1)  
13 shall be increased by an amount equal to—

14 “(i) such dollar amount, multiplied by

15 “(ii) the cost-of-living adjustment de-  
16 termined under section 1(f)(3) for the cal-  
17 endar year, determined by substituting  
18 ‘calendar year 2025’ for ‘calendar year  
19 2016’ in subparagraph (A)(ii) thereof.

20 “(B) ROUNDING.—If any increase under  
21 subparagraph (A) is not a multiple of \$100,  
22 such amount shall be rounded to the next lower  
23 multiple of \$100.

24 “(d) DISTRIBUTIONS.—

1           “(1) AMOUNTS ALLOCABLE TO INVESTMENT IN  
2       THE CONTRACT.—A distribution from a MAGA ac-  
3       count of an amount allocable to the investment in  
4       the contract shall not be includible in the gross in-  
5       come of the distributee.

6           “(2) AMOUNTS ALLOCABLE TO INCOME ON THE  
7       CONTRACT USED FOR QUALIFIED EXPENSES.—A  
8       distribution from a MAGA account of an amount al-  
9       locable to income on the contract and which is used  
10      exclusively to pay for qualified expenses shall be in-  
11      cludible in net capital gain of the distributee under  
12      section 1(h)(12).

13          “(3) AMOUNTS INCLUDIBLE IN GROSS IN-  
14      COME.—Any distribution from a MAGA account  
15      which is not described in paragraph (1) or (2) shall  
16      be includible in the gross income of the distributee.

17          “(4) QUALIFIED EXPENSES.—For purposes of  
18      this subsection, the term ‘qualified expenses’ means  
19      any of the following expenses paid or incurred for  
20      the benefit of the account beneficiary:

21              “(A) Qualified higher education expenses  
22              (as defined in section 529(e)(3)) determined  
23              without regard to section 529(c)(7).

24              “(B) Qualified post-secondary credentialing  
25              expenses (as defined in section 529(f)).

1           “(C) Under regulations provided by the  
2           Secretary, amounts paid or incurred with re-  
3           spect to any small businesses for which the ben-  
4           eficiary has obtained any small business loan,  
5           small farm loan, or similar loan.

6           “(D) Any amount used for the purchase  
7           (as defined in section 36(c)(3)) of the principal  
8           residence (as used in section 121) of the ac-  
9           count beneficiary if such account beneficiary is  
10          a first-time homebuyer (as defined in section  
11          36(c)(1)) with respect to such purchase.

12          “(5) EXCEPTIONS.—Paragraphs (2) and (3)  
13          shall not apply to any distribution which is a quali-  
14          fied rollover contribution.

15          “(6) ADDITIONAL TAX ON CERTAIN DISTRIBU-  
16          TIONS.—In the case of a distributee who has not at-  
17          tained age 30, the tax imposed by this chapter on  
18          the account beneficiary for any taxable year in which  
19          there is a distribution from a MAGA account of such  
20          beneficiary which is includible in gross income under  
21          paragraph (3) shall be increased by 10 percent of  
22          the amount which is so includible.

23          “(e) QUALIFIED ROLLOVER CONTRIBUTION.—For  
24          purposes of this section, the term ‘qualified rollover con-  
25          tribution’ means an amount which is paid in a direct trust-

1 ee-to-trustee transfer from a MAGA account maintained  
2 for the benefit of the account beneficiary to a MAGA ac-  
3 count maintained for such beneficiary.

4 “(f) TREATMENT AFTER DEATH OF ACCOUNT BENE-  
5 FICIARY.—Rules similar to the rules of section 223(f)(8)  
6 shall apply for purposes of this section.

7 “(g) DETERMINATIONS OF AGGREGATE DISTRIBU-  
8 TIONS AND INVESTMENT IN CONTRACT IN THE CASE OF  
9 CERTAIN ROLLOVER CONTRIBUTIONS.—In the case of a  
10 qualified rollover contribution which is described in sub-  
11 section (e)(2), any determination required under this sec-  
12 tion of the amount of the investment of the contract or  
13 of aggregate distributions from the MAGA account shall  
14 be determined with respect to the aggregate of such  
15 amounts for all MAGA accounts of the same account bene-  
16 ficiary.

17 “(h) CUSTODIAL ACCOUNTS.—For purposes of this  
18 section, a custodial account shall be treated as a trust  
19 under this section if—

20 “(1) the custodial account would, except for the  
21 fact that it is not a trust, constitute a trust which  
22 meets the requirements of subsection (b)(1), and

23 “(2) the assets of such account are held by a  
24 bank (as defined in section 408(n)) or another per-  
25 son who demonstrates, to the satisfaction of the Sec-

1       retary, that the manner in which he will administer  
2       the account will be consistent with the requirements  
3       of this section.

4   For purposes of this title, in the case of a custodial ac-  
5   count treated as a trust by reason of the preceding sen-  
6   tence, the person holding the assets of such account shall  
7   be treated as the trustee thereof.

8       “(i) TERMINATION.—

9           “(1) AGE 31.—Upon the date on which the ac-  
10       count beneficiary attains age 31, a MAGA account  
11       shall cease to be a MAGA account and the amount  
12       in such account shall be treated as distributed for  
13       purposes of subsection (d).

14       “(2) MULTIPLE ACCOUNTS OF ONE BENE-  
15       FICIARY.—

16           “(A) IN GENERAL.—In the case of any du-  
17       plicate MAGA account of any account bene-  
18       ficiary other than a MAGA account which is es-  
19       tablished by the deposit through a qualified roll-  
20       over contribution of the entire amount of an-  
21       other MAGA account of the account bene-  
22       ficiary—

23           “(i) such duplicate MAGA account  
24       shall cease to be a MAGA account and the  
25       amount in such account shall be treated as

1 distributed for purposes of subsection (d),  
2 and

3 “(ii) there is imposed an excise tax on  
4 the account beneficiary in an amount equal  
5 to so much of cash value of the account as  
6 is allocable to income on the contract.

7 “(B) WITHHOLDING REQUIREMENT.—In  
8 the case of an account terminated under sub-  
9 paragraph (A), the trustee shall deduct and  
10 withhold upon the amount to be distributed the  
11 amount in excess described in subparagraph  
12 (A)(ii).

13 “(C) NOTIFICATION.—The Secretary, upon  
14 determining that a duplicate account exists,  
15 shall provide a notice to the account beneficiary  
16 of such duplicate account (and the account cus-  
17 todian, in the case of a custodial account) and  
18 to each trustee of any MAGA account of the ac-  
19 count beneficiary of such duplicate account  
20 which identifies each MAGA account of such  
21 beneficiary and the trustee of each such ac-  
22 count.

23 “(D) DUPLICATE ACCOUNT.—For purposes  
24 of this paragraph, the term ‘duplicate account’  
25 means—

1           “(i) in the case of an account bene-  
2           ficiary for the benefit of whom an account  
3           was established by the Secretary under  
4           section 6434, any other MAGA account of  
5           such account beneficiary, or

6           “(ii) in the case of any other account  
7           beneficiary, any MAGA account established  
8           after the first MAGA account established  
9           for the benefit of such account beneficiary.

10          “(j) INVESTMENT IN THE CONTRACT.—For purposes  
11          of this section, rules similar to the rules applied to a quali-  
12          fied tuition program (as defined in section 529(b)) under  
13          section 72(e)(9) shall apply for purposes of determining  
14          the investment in the contract, except that such amount  
15          shall be determined without regard to any contribution  
16          which is described in subsection (c)(2).

17          “(k) REPORTS.—The trustee of a MAGA account  
18          shall make such reports regarding such account to the  
19          Secretary and to the beneficiary of the account with re-  
20          spect to contributions, distributions, the amount of invest-  
21          ment in the contract, and such other matters as the Sec-  
22          retary may require. The reports required by this sub-  
23          section shall be filed at such time and in such manner  
24          and furnished to such individuals at such time and in such  
25          manner as may be required.

1       “(1) CONTRIBUTIONS TO PREDOMINATELY UNRE-  
2 LATED CHILDREN.—The Secretary shall establish a pro-  
3 gram through which contributions may be made to the  
4 MAGA accounts of a large group of account beneficiaries  
5 if—

6           “(1) the contribution is made by any person de-  
7 scribed in any paragraph of section 501(c) and ex-  
8 empt from taxation under section 501(a),

9           “(2) such accounts are selected on the basis of  
10 the location of the residence of the account bene-  
11 ficiaries, the school district in which such bene-  
12 ficiaries attend school, or another basis the Sec-  
13 retary determines appropriate, and

14           “(3) all individuals who are account bene-  
15 ficiaries of such an account who meet the selected  
16 criteria receive an equal portion of the contribu-  
17 tion.”.

18       (b) DISTRIBUTION TAXED AT SAME RATE AS NET  
19 CAPITAL GAINS.—Section 1(h) is amended by adding at  
20 the end the following new paragraph:

21           “(12) DISTRIBUTIONS FROM MAGA ACCOUNT  
22 TAXED AS NET CAPITAL GAIN.—For purposes of this  
23 subsection, the term ‘net capital gain’ means the net  
24 capital gain (determined without regard to this para-  
25 graph) increased by the amount includible in net

1 capital gain under this paragraph by reason of sec-  
2 tion 530A(d)(2).”.

3 (c) TAX ON EXCESS CONTRIBUTIONS.—

4 (1) IN GENERAL.—Section 4973(a) is amended  
5 by striking “or” at the end of paragraph (5), by in-  
6 serting “or” at the end of paragraph (6), and by in-  
7 serting after paragraph (6) the following new para-  
8 graph:

9 “(7) a MAGA account (as defined in section  
10 530A(b)),”.

11 (2) EXCESS CONTRIBUTION.—Section 4973 is  
12 amended by adding at the end the following new  
13 subsection:

14 “(i) EXCESS CONTRIBUTIONS TO A MAGA AC-  
15 COUNT.—For purposes of this section, in the case of  
16 MAGA accounts (within the meaning of section 530A), the  
17 term ‘excess contributions’ means the sum of—

18 “(1) the amount by which the amount contrib-  
19 uted for the calendar year to such account (other  
20 than qualified rollover contributions (as defined in  
21 section 530A(e))) exceeds the contribution limit  
22 under section 530A(c)(1) (determined without re-  
23 gard to contributions described in section  
24 530A(c)(2)), and

1           “(2) the amount determined under this sub-  
2           section for the preceding calendar year, reduced by  
3           the excess (if any) of the maximum amount allow-  
4           able as a contribution under section 530A(c)(1) (as  
5           so determined) for the calendar year over the  
6           amount contributed to the account for the calendar  
7           year (other than qualified rollover contributions (as  
8           so defined)).”.

9           (d) DISCLOSURE OF RETURN INFORMATION TO FA-  
10          CILITATE CERTAIN CONTRIBUTIONS.—Section 6103(l) is  
11          amended by adding at the end the following new para-  
12          graph:

13           “(23) DISCLOSURE OF RETURN INFORMATION  
14          TO ENABLE CERTAIN CONTRIBUTIONS TO MAGA AC-  
15          COUNTS.—Upon written request signed by the head  
16          of the bureau or office of the Department of the  
17          Treasury requesting the inspection or disclosure, the  
18          Secretary may disclose the following return informa-  
19          tion with respect to a MAGA account (as defined in  
20          section 503A(b)) to officers and employees of such  
21          bureau or office to the extent that such disclosure is  
22          necessary to carry out section 530A(l):

23           “(A) Information necessary to identify the  
24          account holders in a particular class of bene-

1           ficiaries identified by a donor as the intended  
2           recipients.

3           “(B) The name, address, and social secu-  
4           rity number of a beneficiary.

5           “(C) The account custodian and the ad-  
6           dress of such custodian.

7           “(D) The account number.

8           “(E) The routing number.

9           “(F) To the extent determined by the Sec-  
10          retary in regulations, such other return infor-  
11          mation as the Secretary determines necessary  
12          to ensure proper routing of funds

13       Return information disclosed under this paragraph  
14       may only be used to identify account holders in a  
15       particular class of beneficiaries or for the proper  
16       routing of funds and may not be redisclosed by the  
17       Secretary.”.

18       (e) FAILURE TO PROVIDE REPORTS ON MAGA AC-  
19       COUNTS.—Section 6693(a)(2) is amended by striking  
20       “and” at the end of subparagraph (E), by striking the  
21       period at the end of subparagraph (F) and inserting “,  
22       and”, and by adding at the end the following new subpara-  
23       graph:

24               “(G) section 530A(h) (relating to MAGA  
25               accounts).”.

1 (f) CONFORMING AMENDMENT.—The table of parts  
2 for subchapter F of chapter 1 is amended by adding at  
3 the end the following new item:

“PART IX. MAGA ACCOUNTS”.

4 (g) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2024.

7 **SEC. 110116. MAGA ACCOUNTS CONTRIBUTION PILOT PRO-**  
8 **GRAM.**

9 (a) IN GENERAL.—Subchapter B of chapter 65 is  
10 amended by adding at the end the following new section:

11 **“SEC. 6434. MAGA ACCOUNTS CONTRIBUTION PILOT PRO-**  
12 **GRAM.**

13 “(a) IN GENERAL.—In the case of any taxpayer with  
14 respect to whom an eligible individual is a qualifying child,  
15 there shall be allowed a one-time credit of \$1,000 with  
16 respect to each such eligible individual who is a qualifying  
17 child of such taxpayer which shall be payable by the Sec-  
18 retary only to the MAGA account with respect to which  
19 such eligible individual is the account beneficiary.

20 “(b) ACCOUNT ESTABLISHED BY SECRETARY.—

21 “(1) IN GENERAL.—In the case of any eligible  
22 individual that the Secretary determines is not the  
23 account beneficiary of any MAGA account as of the  
24 qualifying date of such eligible individual, the Sec-

1       retary shall establish an account for the benefit of  
2       such eligible individual.

3       “(2) QUALIFYING DATE.—For purposes of  
4       paragraph (1), the term ‘qualifying date’ means,  
5       with respect to an eligible individual, the first date  
6       on which a return of tax is filed by an individual  
7       with respect to whom such eligible individual is a  
8       qualifying child with respect to the taxable year to  
9       which such return relates.

10       “(3) NOTIFICATION.—In the case of any eligible  
11       individual for the benefit of whom the Secretary es-  
12       tablishes an account under paragraph (1), the Sec-  
13       retary shall—

14               “(A) notify any individual with respect to  
15       whom such eligible individual is a qualifying  
16       child for the taxable year described in para-  
17       graph (2) of the establishment of such account,  
18       and

19               “(B) shall provide an opportunity to such  
20       individual to elect to decline the application of  
21       this subsection to such qualifying child.

22       “(4) DETERMINATION OF DEFAULT TRUST-  
23       EE.—For purposes of selecting a trustee for an ac-  
24       count established under paragraph (1), the Sec-  
25       retary shall take into account—

1           “(A) the history of reliability and regu-  
2           latory compliance of such trustee,

3           “(B) the customer service experience of  
4           such trustee,

5           “(C) the costs imposed by such trustee on  
6           the account or account beneficiary, and

7           “(D) to the extent practicable, the pref-  
8           erences of any individual described in para-  
9           graph (3)(A) with respect to such eligible indi-  
10          vidual.

11          “(c) ELIGIBLE INDIVIDUAL.—For purposes of sub-  
12          section (a), the term eligible individual means an indi-  
13          vidual—

14               “(1) who is born after December 31, 2024, and  
15               before January 1, 2029, and

16               “(2) who is a United States citizen at birth.

17          “(d) SOCIAL SECURITY NUMBER REQUIRED.—

18               “(1) IN GENERAL.—No credit shall be allowed  
19               under subsection (a) to a taxpayer unless such tax-  
20               payer includes on the return of tax for the taxable  
21               year—

22                       “(A) such individual’s social security num-  
23               ber,

1           “(B) if such individual is married, the so-  
2           cial security number of such individual’s spouse,  
3           and

4           “(C) the social security number of the eli-  
5           gible individual with respect to whom such cred-  
6           it is allowed.

7           “(2) SOCIAL SECURITY NUMBER DEFINED.—  
8           For purposes of paragraph (1), the term ‘social se-  
9           curity number’ shall have the meaning given such  
10          term in section 24(h)(7).

11          “(e) DEFINITIONS.—For purposes of this section—

12           “(1) QUALIFYING CHILD.—The term qualifying  
13          child has the meaning given such term in section  
14          152(c).

15           “(2) MAGA ACCOUNT; ACCOUNT BENE-  
16          FICIARY.—The terms ‘MAGA account’ and ‘account  
17          beneficiary’ have the meaning given such terms in  
18          section 530A(b).”.

19          (b) PENALTY FOR NEGLIGENT CLAIM OR FRAUDU-  
20          LENT CLAIM.—Part I of subchapter A of chapter 68 of  
21          subtitle F is amended by adding at the end the following  
22          new section:

1   **“SEC. 6659. IMPROPER CLAIM FOR MAGA ACCOUNT CON-**  
2                   **TRIBUTION PILOT PROGRAM CREDIT.**

3           “(a) IN GENERAL.—In the case of any taxpayer that  
4 makes an excessive claim for a credit under section  
5 6434—

6           “(1) if such excess is a result of negligence or  
7 disregard of the rules or regulations, there shall be  
8 imposed a penalty of \$500, or

9           “(2) if such excess is a result of fraud, there  
10 shall be imposed a penalty of \$1,000.

11          “(b) DEFINITIONS.—The terms ‘negligence’ and ‘dis-  
12 regard’ have the same meaning as when such terms are  
13 used in section 6662.”.

14          (c) OMISSION OF CORRECT SOCIAL SECURITY NUM-  
15 BER TREATED MATHEMATICAL OR CLERICAL ERROR.—  
16 Section 6213(g)(2), as amended by the preceding provi-  
17 sions of this Act, is amended by striking “and” at the  
18 end of subparagraph (Y), by striking the period at the  
19 end of subparagraph (Z) and inserting “, and” , and by  
20 inserting after subparagraph (Z) the following new sub-  
21 paragraph:

22           “(AA) an omission of a correct social secu-  
23 rity number required under section 6434(d)(1)  
24 (relating to the MAGA accounts contribution  
25 pilot program).”.

26          (d) CLERICAL AMENDMENTS.—

1 (1) The table of sections for subchapter B of  
2 chapter 65 is amended by adding at the end the fol-  
3 lowing new item:

“Sec. 6434. MAGA accounts contribution pilot program.”.

4 (2) The table of sections for part I of sub-  
5 chapter A of chapter 68 of subtitle F is amended by  
6 inserting after the item relating to section 6658 the  
7 following new item:

“Sec. 6659. Improper claim for MAGA account contribution pilot program credit.”.

8 (e) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 2024.

11 **PART 3—INVESTING IN HEALTH OF AMERICAN**

12 **FAMILIES AND WORKERS**

13 **SEC. 110201. TREATMENT OF HEALTH REIMBURSEMENT AR-**

14 **RANGEMENTS INTEGRATED WITH INDIV-**

15 **VIDUAL MARKET COVERAGE.**

16 (a) IN GENERAL.—Section 9815(b) is amended—

17 (1) by striking “EXCEPTION.—Notwithstanding  
18 subsection (a)” and inserting the following: “EXCEP-  
19 TIONS.—

20 “(1) SELF-INSURED GROUP HEALTH PLANS.—

21 Notwithstanding subsection (a)”, and

22 (2) by adding at the end the following new  
23 paragraph:

1           “(2) CUSTOM HEALTH OPTION AND INDIVIDUAL  
2 CARE EXPENSE ARRANGEMENTS.—

3           “(A) IN GENERAL.—For purposes of this  
4 subchapter, a custom health option and indi-  
5 vidual care expense arrangement shall be treat-  
6 ed as meeting the requirements of section 9802  
7 and sections 2705, 2711, 2713, and 2715 of  
8 title XXVII of the Public Health Service Act.

9           “(B) CUSTOM HEALTH OPTION AND INDI-  
10 VIDUAL CARE EXPENSE ARRANGEMENTS DE-  
11 FINED.—For purposes of this section, the term  
12 ‘custom health option and individual care ex-  
13 pense arrangement’ means a health reimburse-  
14 ment arrangement—

15           “(i) which is an employer-provided  
16 group health plan funded solely by em-  
17 ployer contributions to provide payments  
18 or reimbursements for medical care subject  
19 to a maximum fixed dollar amount for a  
20 period,

21           “(ii) under which such payments or  
22 reimbursements may only be made for  
23 medical care provided during periods dur-  
24 ing which the individual is covered—

1           “(I) under individual health in-  
2           surance coverage (other than coverage  
3           that consists solely of excepted bene-  
4           fits), or

5           “(II) under part A and B of title  
6           XVIII of the Social Security Act or  
7           part C of such title,

8           “(iii) which meets the nondiscrimina-  
9           tion requirements of subparagraph (C),

10           “(iv) which meets the substantiation  
11           requirements of subparagraph (D), and

12           “(v) which meets the notice require-  
13           ments of subparagraph (E).

14           “(C) NONDISCRIMINATION.—

15           “(i) IN GENERAL.—An arrangement  
16           meets the requirements of this subpara-  
17           graph if an employer offering such ar-  
18           rangement to an employee within a speci-  
19           fied class of employee—

20           “(I) offers such arrangement to  
21           all employees within such specified  
22           class on the same terms, and

23           “(II) does not offer any other  
24           group health plan (other than an ac-  
25           count-based group health plan or a

1 group health plan that consists solely  
2 of excepted benefits) to any employees  
3 within such specified class.

4 In the case of an employer who offers a  
5 group health plan provided through health  
6 insurance coverage in the small group mar-  
7 ket (that is subject to section 2701 of the  
8 Public Health Service Act) to all employees  
9 within such specified class, subclause (II)  
10 shall not apply to such group health plan.

11 “(ii) SPECIFIED CLASS OF EM-  
12 PLOYEE.—For purposes of this subpara-  
13 graph, any of the following may be des-  
14 ignated as a specified class of employee:

15 “(I) Full-time employees.

16 “(II) Part-time employees.

17 “(III) Salaried employees.

18 “(IV) Non-salaried employees.

19 “(V) Employees whose primary  
20 site of employment is in the same rat-  
21 ing area.

22 “(VI) Employees who are in-  
23 cluded in a unit of employees covered  
24 under a collective bargaining agree-  
25 ment to which the employer is subject

1 (determined under rules similar to the  
2 rules of section 105(h)).

3 “(VII) Employees who have not  
4 met a group health plan, or health in-  
5 surance issuer offering group health  
6 insurance coverage, waiting period re-  
7 quirement that satisfies section 2708  
8 of the Public Health Service Act.

9 “(VIII) Seasonal employees.

10 “(IX) Employees who are non-  
11 resident aliens and who receive no  
12 earned income (within the meaning of  
13 section 911(d)(2)) from the employer  
14 which constitutes income from sources  
15 within the United States (within the  
16 meaning of section 861(a)(3)).

17 “(X) Such other classes of em-  
18 ployees as the Secretary may des-  
19 ignate.

20 An employer may designate (in such man-  
21 ner as is prescribed by the Secretary) two  
22 or more of the classes described in the pre-  
23 ceding subclauses as the specified class of  
24 employees to which the arrangement is of-

1           ferred for purposes of applying this sub-  
2           paragraph.

3           “(iii) SPECIAL RULE FOR NEW  
4           HIRES.—An employer may designate pro-  
5           spectively so much of a specified class of  
6           employees as are hired after a date set by  
7           the employer. Such subclass of employees  
8           shall be treated as the specified class for  
9           purposes of applying clause (i).

10          “(iv) RULES FOR DETERMINING TYPE  
11          OF EMPLOYEE.—For purposes for clause  
12          (ii), any determination of full-time, part-  
13          time, or seasonal employment status shall  
14          be made under rules similar to the rules of  
15          section 105(h) or 4980H, whichever the  
16          employer elects for the plan year. Such  
17          election shall apply with respect to all em-  
18          ployees of the employer for the plan year.

19          “(v) PERMITTED VARIATION.—For  
20          purposes of clause (i)(I), an arrangement  
21          shall not fail to be treated as provided on  
22          the same terms within a specified class  
23          merely because the maximum dollar  
24          amount of payments and reimbursements  
25          which may be made under the terms of the

1 arrangement for the year with respect to  
2 each employee within such class—

3 “(I) increases as additional de-  
4 pendants of the employee are covered  
5 under the arrangement, and

6 “(II) increases with respect to a  
7 participant as the age of the partici-  
8 pant increases, but not in excess of an  
9 amount equal to 300 percent of the  
10 lowest maximum dollar amount with  
11 respect to such a participant deter-  
12 mined without regard to age.

13 “(D) SUBSTANTIATION REQUIREMENTS.—

14 An arrangement meets the requirements of this  
15 subparagraph if the arrangement has reason-  
16 able procedures to substantiate—

17 “(i) that the participant and any de-  
18 pendants are, or will be, enrolled in cov-  
19 erage described in subparagraph (B)(ii) as  
20 of the beginning of the plan year of the ar-  
21 rangement (or as of the beginning of cov-  
22 erage under the arrangement in the case of  
23 an employee who first becomes eligible to  
24 participate in the arrangement after the  
25 date notice is given with respect to the

1 plan under subparagraph (E) (determined  
2 without regard to clause (iii) thereof), and  
3 “(ii) any requests made for payment  
4 or reimbursement of medical care under  
5 the arrangement and that the participant  
6 and any dependents remain so enrolled.

7 “(E) NOTICE.—

8 “(i) IN GENERAL.—Except as pro-  
9 vided in clause (iii), an arrangement meets  
10 the requirements of this subparagraph if,  
11 under the arrangement, each employee eli-  
12 gible to participate is, not later than 60  
13 days before the beginning of the plan year,  
14 given written notice of the employee’s  
15 rights and obligations under the arrange-  
16 ment which—

17 “(I) is sufficiently accurate and  
18 comprehensive to apprise the employee  
19 of such rights and obligations, and

20 “(II) is written in a manner cal-  
21 culated to be understood by the aver-  
22 age employee eligible to participate.

23 “(ii) NOTICE REQUIREMENTS.—Such  
24 notice shall include such information as the  
25 Secretary may by regulation prescribe.

1 “(iii) NOTICE DEADLINE FOR CER-  
2 TAIN EMPLOYEES.—In the case of an em-  
3 ployee—

4 “(I) who first becomes eligible to  
5 participate in the arrangement after  
6 the date notice is given with respect  
7 to the plan under clause (i) (deter-  
8 mined without regard to this clause),  
9 or

10 “(II) whose employer is first es-  
11 tablished fewer than 120 days before  
12 the beginning of the first plan year of  
13 the arrangement,  
14 the requirements of this subparagraph  
15 shall be treated as met if the notice re-  
16 quired under clause (i) is provided not  
17 later than the date the arrangement may  
18 take effect with respect to such em-  
19 ployee.”.

20 (b) INCLUSION OF CHOICE ARRANGMENT PER-  
21 MITTED BENEFITS ON W-2.—

22 (1) IN GENERAL.—Section 6051(a), as amend-  
23 ed by the preceding provisions of this Act, is amend-  
24 ed by striking “and” at the end of paragraph (17),  
25 by striking the period at the end of paragraph (18)

1 and inserting “, and”, and by inserting after para-  
2 graph (18) the following new paragraph:

3 “(19) the total amount of permitted benefits for  
4 enrolled individuals under a custom health option  
5 and individual care expense arrangement (as defined  
6 in section 9815(b)(2)) with respect to such em-  
7 ployee.”.

8 (c) TREATMENT OF CURRENT RULES RELATING TO  
9 CERTAIN ARRANGEMENTS.—

10 (1) NO INFERENCE.—To the extent not incon-  
11 sistent with the amendments made by this section—

12 (A) no inference shall be made from such  
13 amendments with respect to the rules pre-  
14 scribed in the Federal Register on June 20,  
15 2019, (84 Fed. Reg. 28888) relating to health  
16 reimbursement arrangements and other ac-  
17 count-based group health plans, and

18 (B) any reference to custom health option  
19 and individual care expense arrangements shall  
20 for purposes of such rules be treated as includ-  
21 ing a reference to individual coverage health re-  
22 imbursement arrangements.

23 (2) OTHER CONFORMING OF RULES.—The Sec-  
24 retary of the Treasury, the Secretary of Health and  
25 Human Services, and the Secretary of Labor shall

1       modify such rules as may be necessary to conform  
2       to the amendments made by this section.

3       (d) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to plan years beginning after De-  
5 cember 31, 2025.

6 **SEC. 110202. PARTICIPANTS IN CHOICE ARRANGEMENT ELI-**  
7 **GIBLE FOR PURCHASE OF EXCHANGE INSUR-**  
8 **ANCE UNDER CAFETERIA PLAN.**

9       (a) IN GENERAL.—Section 125(f)(3) is amended by  
10 adding at the end the following new subparagraph:

11               “(C) EXCEPTION FOR PARTICIPANTS IN  
12 CHOICE ARRANGEMENT.—Subparagraph (A)  
13 shall not apply in the case of an employee par-  
14 ticipating in a custom health option and indi-  
15 vidual care expense arrangement (within the  
16 meaning of section 9815(b)(2))’ offered by the  
17 employee’s employer.”.

18       (b) EFFECTIVE DATE.—The amendment made by  
19 this section shall apply to taxable years beginning after  
20 December 31, 2025.

21 **SEC. 110203. EMPLOYER CREDIT FOR CHOICE ARRANGE-**  
22 **MENT.**

23       (a) IN GENERAL.—Subpart D of part IV of sub-  
24 chapter A of chapter 1 is amended by adding at the end  
25 the following new section:

1 **“SEC. 45BB. EMPLOYER CREDIT FOR CHOICE ARRANGE-**  
2 **MENT.**

3 “(a) IN GENERAL.—For purposes of section 38, in  
4 the case of an eligible employer, the CHOICE arrange-  
5 ment credit determined under this section for any taxable  
6 year is an amount, with respect to each employee enrolled  
7 during the credit period in a CHOICE arrangement main-  
8 tained by the employer, equal to—

9 “(1) \$100 multiplied by the number of months  
10 for which the employee is so enrolled during the first  
11 year in the credit period, and

12 “(2) one-half of the dollar amount in effect  
13 under paragraph (1) for the taxable year, multiplied  
14 by the number of months for which the employee is  
15 so enrolled during the second year of the credit pe-  
16 riod.

17 “(b) ARRANGEMENT MUST CONSTITUTE MINIMUM  
18 ESSENTIAL COVERAGE.—An employee shall not be taken  
19 into account under subsection (a) unless such employee’s  
20 eligibility for the CHOICE arrangement (determined with-  
21 out regard to the employee being enrolled) would cause  
22 the employee to be treated under section 36B(c)(2) as  
23 being eligible for minimum essential coverage consisting  
24 of an eligible employer-sponsored plan (as defined in sec-  
25 tion 5000A(f)(2)).

26 “(c) DEFINITIONS.—For purposes of this section—

1           “(1) CHOICE ARRANGEMENT.—The term  
2   ‘CHOICE arrangement’ means a custom health op-  
3   tion and individual care expense arrangement (as de-  
4   fined in section 9815(b)(2)(B)).

5           “(2) CREDIT PERIOD.—The credit period with  
6   respect to an eligible employer is the first 2 one-year  
7   periods beginning with the month during which the  
8   employer first establishes a CHOICE arrangement  
9   on behalf of employees of the employer.

10          “(3) ELIGIBLE EMPLOYER.—The term ‘eligible  
11   employer’ means, with respect to any taxable year  
12   beginning in a calendar year, an employer who is not  
13   an applicable large employer for the calendar year  
14   under section 4980H.

15          “(d) INFLATION ADJUSTMENT.—

16          “(1) IN GENERAL.—In the case of any taxable  
17   year beginning in a calendar year after 2026, the  
18   dollar amount in subsection (a) shall be increased by  
19   an amount equal to—

20               “(A) such dollar amount, multiplied by

21               “(B) the cost-of-living adjustment deter-  
22               mined under section 1(f)(3) for the calendar  
23               year in which such taxable year begins by sub-  
24               stituting ‘calendar year 2025’ for ‘calendar year  
25               2016’ in subparagraph (A)(ii) thereof.

1           “(2) ROUNDING.—If any amount after adjust-  
2           ment under paragraph (1) is not a multiple of \$10,  
3           such amount shall be rounded to the next lower mul-  
4           tiple of \$10.”.

5           (b) CREDIT MADE PART OF GENERAL BUSINESS  
6 CREDIT.—Section 38(b) is amended by striking “plus” at  
7 the end of paragraph (40), by striking the period at the  
8 end of paragraph (41) and inserting “, plus”, and by add-  
9 ing at the end the following new paragraph:

10           “(42) the CHOICE arrangement credit deter-  
11           mined under section 45BB(a).”.

12           (c) CREDIT ALLOWED AGAINST ALTERNATIVE MIN-  
13 IMUM TAX.—Section 38(c)(4)(B) is amended—

14           (1) by redesignating clauses (x), (xi), and (xii)  
15           as clauses (xi), (xii), and (xiii), respectively, and

16           (2) by inserting after clause (ix) the following  
17           new clause:

18           “(x) the credit determined under sec-  
19           tion 45BB,”.

20           (d) CLERICAL AMENDMENT.—The table of sections  
21 for subpart D of part IV of subchapter A of chapter 1  
22 is amended by adding at the end the following new item:

“Sec. 45BB. Employer credit for CHOICE arrangement.”.

23           (e) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply to taxable years beginning after  
25 December 31, 2025.

1 **SEC. 110204. INDIVIDUALS ENTITLED TO PART A OF MEDI-**  
2 **CARE BY REASON OF AGE ALLOWED TO CON-**  
3 **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

4 (a) IN GENERAL.—Section 223(c)(1)(B) is amended  
5 by striking “and” at the end of clause (ii), by striking  
6 the period at the end of clause (iii) and inserting “, and”,  
7 and by adding at the end the following new clause:

8 “(iv) entitlement to hospital insurance  
9 benefits under part A of title XVIII of the  
10 Social Security Act by reason of section  
11 226(a) of such Act.”.

12 (b) TREATMENT OF HEALTH INSURANCE PUR-  
13 CHASED FROM ACCOUNT.—Section 223(d)(2)(C)(iv) is  
14 amended by inserting “and who is not an eligible indi-  
15 vidual” after “who has attained the age specified in sec-  
16 tion 1811 of the Social Security Act”.

17 (c) COORDINATION WITH PENALTY ON DISTRIBU-  
18 TIONS NOT USED FOR QUALIFIED MEDICAL EX-  
19 PENSES.—Section 223(f)(4)(C) is amended by striking  
20 “Subparagraph (A)” and inserting “Except in the case of  
21 an eligible individual, subparagraph (A)”

22 (d) CONFORMING AMENDMENT.—Section 223(b)(7)  
23 is amended by inserting “(other than an entitlement to  
24 benefits described in subsection (c)(1)(B)(iv))” after “So-  
25 cial Security Act”.

1 (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to months beginning after Decem-  
3 ber 31, 2025.

4 **SEC. 110205. TREATMENT OF DIRECT PRIMARY CARE SERV-**  
5 **ICE ARRANGEMENTS.**

6 (a) IN GENERAL.—Section 223(c)(1) is amended by  
7 adding at the end the following new subparagraph:

8 “(E) TREATMENT OF DIRECT PRIMARY  
9 CARE SERVICE ARRANGEMENTS.—

10 “(i) IN GENERAL.—A direct primary  
11 care service arrangement shall not be  
12 treated as a health plan for purposes of  
13 subparagraph (A)(ii).

14 “(ii) DIRECT PRIMARY CARE SERVICE  
15 ARRANGEMENT.—For purposes of this sub-  
16 paragraph—

17 “(I) IN GENERAL.—The term ‘di-  
18 rect primary care service arrange-  
19 ment’ means, with respect to any indi-  
20 vidual, an arrangement under which  
21 such individual is provided medical  
22 care (as defined in section 213(d))  
23 consisting solely of primary care serv-  
24 ices provided by primary care practi-  
25 tioners (as defined in section

1 1833(x)(2)(A) of the Social Security  
2 Act, determined without regard to  
3 clause (ii) thereof), if the sole com-  
4 pensation for such care is a fixed peri-  
5 odic fee.

6 “(II) LIMITATION.—With respect  
7 to any individual for any month, such  
8 term shall not include any arrange-  
9 ment if the aggregate fees for all di-  
10 rect primary care service arrange-  
11 ments (determined without regard to  
12 this subclause) with respect to such  
13 individual for such month exceed  
14 \$150 (twice such dollar amount in the  
15 case of an individual with any direct  
16 primary care service arrangement (as  
17 so determined) that covers more than  
18 one individual).

19 “(iii) CERTAIN SERVICES SPECIFI-  
20 CALLY EXCLUDED FROM TREATMENT AS  
21 PRIMARY CARE SERVICES.—For purposes  
22 of this subparagraph, the term ‘primary  
23 care services’ shall not include—

24 “(I) procedures that require the  
25 use of general anesthesia,

1 “(II) prescription drugs (other  
2 than vaccines), and

3 “(III) laboratory services not  
4 typically administered in an ambula-  
5 tory primary care setting.

6 The Secretary, after consultation with the  
7 Secretary of Health and Human Services,  
8 shall issue regulations or other guidance  
9 regarding the application of this clause.”.

10 (b) DIRECT PRIMARY CARE SERVICE ARRANGEMENT  
11 FEES TREATED AS MEDICAL EXPENSES.—Section  
12 223(d)(2)(C) is amended by striking “or” at the end of  
13 clause (iii), by striking the period at the end of clause (iv)  
14 and inserting “, or”, and by adding at the end the fol-  
15 lowing new clause:

16 “(v) any direct primary care service  
17 arrangement.”.

18 (c) INFLATION ADJUSTMENT.—Section 223(g)(1) is  
19 amended—

20 (1) by inserting “, (c)(1)(E)(ii)(II),” after  
21 “(b)(2)” each place it appears, and

22 (2) in subparagraph (B), by striking “clause  
23 (ii)” in clause (i) and inserting “clauses (ii) and  
24 (iii)”, by striking “and” at the end of clause (i), by  
25 striking the period at the end of clause (ii) and in-

1       serting “, and”, and by inserting after clause (ii) the  
2       following new clause:

3               “(iii) in the case of the dollar amount  
4               in subsection (c)(1)(E)(ii)(II) for taxable  
5               years beginning in calendar years after  
6               2026, ‘calendar year 2025’.”.”.

7       (d) EFFECTIVE DATE.—The amendments made by  
8       this section shall apply to months beginning after Decem-  
9       ber 31, 2025.

10   **SEC. 110206. ALLOWANCE OF BRONZE AND CATASTROPHIC**  
11               **PLANS IN CONNECTION WITH HEALTH SAV-**  
12               **INGS ACCOUNTS.**

13       (a) IN GENERAL.—Section 223(c)(2) is amended by  
14       adding at the end the following new subparagraph:

15               “(H) BRONZE AND CATASTROPHIC PLANS  
16               TREATED AS HIGH DEDUCTIBLE HEALTH  
17               PLANS.—The term ‘high deductible health plan’  
18               shall include any plan—

19               “(i) available as individual coverage  
20               through an Exchange established under  
21               section 1311 or 1321 of the Patient Pro-  
22               tection and Affordable Care Act, and

23               “(ii) described in subsection (d)(1)(A)  
24               or (e) of section 1302 of such Act.”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to months beginning after Decem-  
3 ber 31, 2025.

4 **SEC. 110207. ON-SITE EMPLOYEE CLINICS.**

5 (a) IN GENERAL.—Section 223(c)(1), as amended by  
6 the preceding provisions of this Act, is amended by adding  
7 at the end the following new subparagraph:

8 “(F) SPECIAL RULE FOR QUALIFIED ITEMS  
9 AND SERVICES.—

10 “(i) IN GENERAL.—For purposes of  
11 subparagraph (A)(ii), an individual shall  
12 not be treated as covered under a health  
13 plan described in subclauses (I) and (II) of  
14 such subparagraph merely because the in-  
15 dividual is eligible to receive, or receives,  
16 qualified items and services—

17 “(I) at a healthcare facility lo-  
18 cated at a facility owned or leased by  
19 the employer of the individual (or of  
20 the individual’s spouse), or

21 “(II) at a healthcare facility op-  
22 erated primarily for the benefit of em-  
23 ployees of the employer of the indi-  
24 vidual (or of the individual’s spouse).

1 “(ii) QUALIFIED ITEMS AND SERVICES  
2 DEFINED.—For purposes of this subpara-  
3 graph, the term ‘qualified items and serv-  
4 ices’ means the following:

5 “(I) Physical examination.

6 “(II) Immunizations, including  
7 injections of antigens provided by em-  
8 ployees.

9 “(III) Drugs or biologicals other  
10 than a prescribed drug (as such term  
11 is defined in section 213(d)(3)).

12 “(IV) Treatment for injuries oc-  
13 ccurring in the course of employment.

14 “(V) Preventive care for chronic  
15 conditions (as defined in clause (iv)).

16 “(VI) Drug testing.

17 “(VII) Hearing or vision  
18 screenings and related services.

19 “(iii) AGGREGATION.—For purposes  
20 of clause (i), all persons treated as a single  
21 employer under subsection (b), (c), (m), or  
22 (o) of section 414 shall be treated as a sin-  
23 gle employer.

24 “(iv) PREVENTIVE CARE FOR CHRON-  
25 IC CONDITIONS.—For purposes of this sub-

1 paragraph, the term ‘preventive care for  
2 chronic conditions’ means any item or  
3 service specified in the Appendix of Inter-  
4 nal Revenue Service Notice 2019–45 which  
5 is prescribed to treat an individual diag-  
6 nosed with the associated chronic condition  
7 specified in such Appendix for the purpose  
8 of preventing the exacerbation of such  
9 chronic condition or the development of a  
10 secondary condition, including any amend-  
11 ment, addition, removal, or other modifica-  
12 tion made by the Secretary (pursuant to  
13 the authority granted to the Secretary  
14 under paragraph (2)(C)) to the items or  
15 services specified in such Appendix subse-  
16 quent to the date of publication of such  
17 Notice.”.

18 (b) EFFECTIVE DATE.—The amendments made by  
19 this section shall apply to months in taxable years begin-  
20 ning after December 31, 2025.

21 **SEC. 110208. CERTAIN AMOUNTS PAID FOR PHYSICAL AC-**  
22 **TIVITY, FITNESS, AND EXERCISE TREATED AS**  
23 **AMOUNTS PAID FOR MEDICAL CARE.**

24 (a) IN GENERAL.—Section 223(d)(2)(A) is amended  
25 by adding at the end the following: “For purposes of this

1 subparagraph, amounts paid for qualified sports and fit-  
2 ness expenses shall be treated as paid for medical care.”.

3 (b) QUALIFIED SPORTS AND FITNESS EXPENSES.—  
4 Section 223(d)(2) is amended by adding at the end the  
5 following new subparagraph:

6 “(E) QUALIFIED SPORTS AND FITNESS EX-  
7 PENSES.—For purposes of this paragraph—

8 “(i) IN GENERAL.—The term ‘quali-  
9 fied sports and fitness expenses’ means  
10 amounts paid exclusively for the sole pur-  
11 pose of participating in a physical activity  
12 including—

13 “(I) for membership at a fitness  
14 facility, or

15 “(II) for participation or instruc-  
16 tion in physical exercise or physical  
17 activity.

18 “(ii) OVERALL DOLLAR LIMITA-  
19 TION.—

20 “(I) IN GENERAL.—The aggre-  
21 gate amount treated as qualified  
22 sports and fitness expenses with re-  
23 spect to any taxpayer for any taxable  
24 year shall not exceed \$500 (\$1,000 in  
25 the case of a joint return or a head of

1 household (as defined in section  
2 2(b))).

3 “(II) MONTHLY LIMIT.—The  
4 amount taken into account under sub-  
5 paragraph (A) as paid for partici-  
6 pating in a physical activity during a  
7 month beginning during the taxable  
8 year shall not exceed an amount equal  
9 to 1/12 of the amount in effect with  
10 respect to the taxpayer for the taxable  
11 year under subclause (I).

12 “(iii) FITNESS FACILITY.—For pur-  
13 poses of clause (i)(I), the term ‘fitness fa-  
14 cility’ means a facility—

15 “(I) which provides instruction in  
16 a program of physical exercise, offers  
17 facilities for the preservation, mainte-  
18 nance, encouragement, or development  
19 of physical fitness, or serves as the  
20 site of such a program of a State or  
21 local government,

22 “(II) which is not a private club  
23 owned and operated by its members,

24 “(III) which does not offer golf,  
25 hunting, sailing, or riding facilities,

1 “(IV) the health or fitness com-  
2 ponent of which is not incidental to its  
3 overall function and purpose, and

4 “(V) which is fully compliant  
5 with the State of jurisdiction and  
6 Federal anti-discrimination laws.

7 “(iv) TREATMENT OF PERSONAL  
8 TRAINERS, EXERCISE VIDEOS, ETC.—The  
9 term ‘qualified sports and fitness expenses’  
10 shall not include any amount paid for—

11 “(I) videos, books, or similar ma-  
12 terials,

13 “(II) remote or virtual instruc-  
14 tion in a physical exercise or physical  
15 activity, unless such instruction is live,  
16 or

17 “(III) one-on-one personal train-  
18 ing.

19 “(v) PROGRAMS WHICH INCLUDE  
20 COMPONENTS OTHER THAN PHYSICAL EX-  
21 ERCISE AND PHYSICAL ACTIVITY.—Rules  
22 similar to the rules of section 213(d)(6)  
23 shall apply in the case of any program that  
24 includes physical exercise or physical activ-  
25 ity and also other components. For pur-

1 poses of the preceding sentence, travel and  
2 accommodations shall be treated as a sepa-  
3 rate component.

4 “(vi) MEMBERSHIP, PARTICIPATION,  
5 AND INSTRUCTION MUST BE CON-  
6 TINUING.—An amount shall not be treated  
7 as paid for the purpose of participating in  
8 a physical activity unless—

9 “(I) in the case of a membership  
10 at a fitness facility, such membership  
11 is for more than 1 day, and

12 “(II) in the case of participation  
13 or instruction in physical exercise or  
14 physical activity, the amount paid  
15 constitutes payment for more than 1  
16 occasion of such participation or in-  
17 struction.

18 “(vii) COST-OF-LIVING ADJUST-  
19 MENT.—In the case of any taxable year be-  
20 ginning in a calendar year after 2026, each  
21 dollar amount in clause (ii)(I) shall be in-  
22 creased by an amount equal to—

23 “(I) such dollar amount, multi-  
24 plied by

1 “(II) the cost-of-living adjust-  
2 ment determined under section 1(f)(3)  
3 for the calendar year in which such  
4 taxable year begins by substituting  
5 ‘calendar year 2025’ for ‘calendar  
6 year 2016’ in subparagraph (A)(ii)  
7 thereof.

8 If any increase under the preceding sen-  
9 tence is not a multiple of \$50, such in-  
10 crease shall be rounded to the nearest mul-  
11 tiple of \$50.”.

12 (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2025.

15 **SEC. 110209. ALLOW BOTH SPOUSES TO MAKE CATCH-UP**  
16 **CONTRIBUTIONS TO THE SAME HEALTH SAV-**  
17 **INGS ACCOUNT.**

18 (a) IN GENERAL.—Section 223(b)(5) is amended to  
19 read as follows:

20 “(5) SPECIAL RULE FOR MARRIED INDIVIDUALS  
21 WITH FAMILY COVERAGE.—

22 “(A) IN GENERAL.—In the case of individ-  
23 uals who are married to each other, if both  
24 spouses are eligible individuals and either  
25 spouse has family coverage under a high de-

1 ductible health plan as of the first day of any  
2 month—

3 “(i) the limitation under paragraph  
4 (1) shall be applied by not taking into ac-  
5 count any other high deductible health  
6 plan coverage of either spouse (and if such  
7 spouses both have family coverage under  
8 separate high deductible health plans, only  
9 one such coverage shall be taken into ac-  
10 count),

11 “(ii) such limitation (after application  
12 of clause (i)) shall be reduced by the ag-  
13 gregate amount paid to Archer MSAs of  
14 such spouses for the taxable year, and

15 “(iii) such limitation (after application  
16 of clauses (i) and (ii)) shall be divided  
17 equally between such spouses unless they  
18 agree on a different division.

19 “(B) TREATMENT OF ADDITIONAL CON-  
20 TRIBUTION AMOUNTS.—If both spouses referred  
21 to in subparagraph (A) have attained age 55  
22 before the close of the taxable year, the limita-  
23 tion referred to in subparagraph (A)(iii) which  
24 is subject to division between the spouses shall  
25 include the additional contribution amounts de-

1           terminated under paragraph (3) for both spouses.  
2           In any other case, any additional contribution  
3           amount determined under paragraph (3) shall  
4           not be taken into account under subparagraph  
5           (A)(iii) and shall not be subject to division be-  
6           tween the spouses.”.

7           (b) EFFECTIVE DATE.—The amendments made by  
8           this section shall apply to taxable years beginning after  
9           December 31, 2025.

10       **SEC. 110210. FSA AND HRA TERMINATIONS OR CONVER-**  
11       **SIONS TO FUND HSAs.**

12       (a) IN GENERAL.—Section 106(e)(2) is amended to  
13       read as follows:

14           “(2) QUALIFIED HSA DISTRIBUTION.—For  
15           purposes of this subsection—

16           “(A) IN GENERAL.—The term ‘qualified  
17           HSA distribution’ means, with respect to any  
18           employee, a distribution from a health flexible  
19           spending arrangement or health reimbursement  
20           arrangement of such employee contributed di-  
21           rectly to a health savings account of such em-  
22           ployee if—

23           “(i) such distribution is made in con-  
24           nection with such employee establishing  
25           coverage under a high deductible health

1 plan (as defined in section 223(c)(2)) if  
2 during the 4-year period preceding the  
3 date the employee so establishes coverage  
4 the employee was not covered under such  
5 a high deductible health plan, and

6 “(ii) such arrangement is described in  
7 section 223(c)(1)(B)(v) with respect to any  
8 portion of the plan year remaining after  
9 such distribution is made, if such employee  
10 remains enrolled in such arrangement.

11 “(B) DOLLAR LIMITATION.—The aggre-  
12 gate amount of distributions from health flexi-  
13 ble spending arrangements and health reim-  
14 bursement arrangements of any employee which  
15 may be treated as qualified HSA distributions  
16 in connection with an establishment of coverage  
17 described in subparagraph (A)(i) shall not ex-  
18 ceed the dollar amount in effect under section  
19 125(i)(1) (twice such amount in the case of cov-  
20 erage which is described in section  
21 223(b)(2)(B)).”.

22 (b) PARTIAL REDUCTION OF LIMITATION ON DE-  
23 DUCTIBLE HSA CONTRIBUTIONS.—Section 223(b)(4) is  
24 amended by striking “and” at the end of subparagraph  
25 (B), by striking the period at the end of subparagraph

1 (C) and inserting “, and”, and by inserting after subpara-  
2 graph (C) the following new subparagraph:

3 “(D) so much of any qualified HSA dis-  
4 tribution (as defined in section 106(e)(2)) made  
5 to a health savings account of such individual  
6 during the taxable year as does not exceed the  
7 aggregate increases in the balance of the ar-  
8 rangement from which such distribution is  
9 made which occur during the portion of the  
10 plan year which precedes such distribution  
11 (other than any balance carried over to such  
12 plan year and determined without regard to any  
13 decrease in such balance during such portion of  
14 the plan year).”.

15 (c) CONVERSION TO HSA-COMPATIBLE ARRANGE-  
16 MENT FOR REMAINDER OF PLAN YEAR.—Section  
17 223(c)(1)(B), as amended by this preceding provisions of  
18 this Act, is amended by striking “and” at the end of clause  
19 (iii), by striking the period at the end of clause (iv) and  
20 inserting “, and”, and by adding at the end the following  
21 new clause:

22 “(v) coverage under a health flexible  
23 spending arrangement or health reimburse-  
24 ment arrangement for the portion of the  
25 plan year after a qualified HSA distribu-

1                   tion (as defined in section 106(e)(2) deter-  
2                   mined without regard to subparagraph  
3                   (A)(ii) thereof) is made, if the terms of  
4                   such arrangement which apply for such  
5                   portion of the plan year are such that, if  
6                   such terms applied for the entire plan  
7                   year, then such arrangement would not be  
8                   taken into account under subparagraph  
9                   (A)(ii) of this paragraph for such plan  
10                  year.”.

11           (d) INCLUSION OF QUALIFIED HSA DISTRIBUTIONS  
12 ON W-2.—

13           (1) IN GENERAL.—Section 6051(a), as amend-  
14           ed by the preceding provisions of this Act, is amend-  
15           ed by striking “and” at the end of paragraph (18),  
16           by striking the period at the end of paragraph (19)  
17           and inserting “, and”, and by inserting after para-  
18           graph (19) the following new paragraph:

19           “(20) the amount of any qualified HSA dis-  
20           tribution (as defined in section 106(e)(2)) with re-  
21           spect to such employee.”.

22           (2) CONFORMING AMENDMENT.—Section  
23           6051(a)(12) is amended by inserting “(other than  
24           any qualified HSA distribution, as defined in section  
25           106(e)(2))” before the comma at the end.

1 (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to distributions made after Decem-  
3 ber 31, 2025.

4 **SEC. 110211. SPECIAL RULE FOR CERTAIN MEDICAL EX-**  
5 **PENSES INCURRED BEFORE ESTABLISHMENT**  
6 **OF HEALTH SAVINGS ACCOUNT.**

7 (a) IN GENERAL.—Section 223(d)(2), as amended by  
8 the preceding provisions of this Act, is amended by adding  
9 at the end the following new subparagraph:

10 “(F) TREATMENT OF CERTAIN MEDICAL  
11 EXPENSES INCURRED BEFORE ESTABLISHMENT  
12 OF ACCOUNT.—If a health savings account is  
13 established during the 60-day period beginning  
14 on the date that coverage of the account bene-  
15 ficiary under a high deductible health plan be-  
16 gins, then, solely for purposes of determining  
17 whether an amount paid is used for a qualified  
18 medical expense, such account shall be treated  
19 as having been established on the date that  
20 such coverage begins.”.

21 (b) EFFECTIVE DATE.—The amendment made by  
22 this section shall apply with respect to coverage beginning  
23 after December 31, 2025.

1 **SEC. 110212. CONTRIBUTIONS PERMITTED IF SPOUSE HAS**  
2 **HEALTH FLEXIBLE SPENDING ARRANGE-**  
3 **MENT.**

4 (a) CONTRIBUTIONS PERMITTED IF SPOUSE HAS A  
5 HEALTH FLEXIBLE SPENDING ARRANGEMENT.—Section  
6 223(c)(1)(B), as amended by this preceding provisions of  
7 this Act, is amended by striking “and” at the end of clause  
8 (iv), by striking the period at the end of clause (v) and  
9 inserting “, and”, and by adding at the end the following  
10 new clause:

11 “(vi) coverage under a health flexible  
12 spending arrangement of the spouse of the  
13 individual for any plan year of such ar-  
14 rangement if the aggregate reimburse-  
15 ments under such arrangement for such  
16 year do not exceed the aggregate expenses  
17 which would be eligible for reimbursement  
18 under such arrangement if such expenses  
19 were determined without regard to any ex-  
20 penses paid or incurred with respect to  
21 such individual.”.

22 (b) EFFECTIVE DATE.—The amendment made by  
23 this section shall apply to plan years beginning after De-  
24 cember 31, 2025.

1 **SEC. 110213. INCREASE IN HEALTH SAVINGS ACCOUNT CON-**  
2 **TRIBUTION LIMITATION FOR CERTAIN INDI-**  
3 **VIDUALS.**

4 (a) INCREASE.—

5 (1) IN GENERAL.—Section 223(b) is amended  
6 by adding at the end the following new paragraph:

7 “(9) INCREASE IN LIMITATION FOR CERTAIN  
8 TAXPAYERS.—

9 “(A) IN GENERAL.—The applicable limita-  
10 tion under subparagraphs (A) and (B) of para-  
11 graph (2) shall be increased by \$4,300 and  
12 \$8,550, respectively.

13 “(B) LIMITATION BASED ON MODIFIED  
14 ADJUSTED GROSS INCOME.—The amount of the  
15 increase under subparagraph (A) (determined  
16 without regard to this subparagraph) shall be  
17 reduced (but not below zero) by the amount  
18 which bears the same ratio to the amount of  
19 such increase (as so determined) as—

20 “(i) the excess (if any) of—

21 “(I) the taxpayer’s adjusted  
22 gross income for such taxable year,  
23 over

24 “(II) \$75,000 (\$150,000 in the  
25 case of a joint return, if the eligible

1 individual has family coverage), bears  
2 to  
3 “(ii) \$25,000 (\$50,000 in the case of  
4 a joint return, if the eligible individual has  
5 family coverage).

6 For purposes of the preceding sentence, ad-  
7 justed gross income shall be determined in the  
8 same manner as under section 219(g)(3)(A),  
9 except determined without regard to any deduc-  
10 tion allowed under this section.”.

11 (2) ONLY TO APPLY TO EMPLOYEE CONTRIBU-  
12 TIONS.—Section 106(d)(1) is amended by inserting  
13 “and section 223(b)(9)” after “determined without  
14 regard to this subsection”.

15 (b) INFLATION ADJUSTMENT.—Section 223(g), as  
16 amended by the preceding provisions of this Act, is amend-  
17 ed—

18 (1) by inserting “, (b)(9)(A), (b)(9)(B)(i)(II),”  
19 before “and (c)(2)(A)” each place it appears,

20 (2) by striking “clauses (ii) and (ii)” in para-  
21 graph (1)(B)(i) and inserting “clauses (ii), (iii), and  
22 (iv)”,

23 (3) by striking “and” at the end of paragraph  
24 (1)(B)(ii),

1 (4) by striking the period at the end of para-  
2 graph (1)(B)(iii) and inserting “, and”, and

3 (5) by inserting after paragraph (1)(B)(iii) the  
4 following new clause:

5 “(iv) in the case of the dollar amounts  
6 in subsections (b)(9)(A) and  
7 (b)(9)(B)(i)(II), ‘calendar year 2025’.”.

8 (c) EFFECTIVE DATE.—

9 (1) SUBSECTION (a).—The amendments made  
10 by subsection (a) shall apply to taxable years begin-  
11 ning after December 31, 2025.

12 (2) SUBSECTION (b).—The amendments made  
13 by subsection (b) shall apply to taxable years begin-  
14 ning after December 31, 2026.

15 **SEC. 110214. REGULATIONS.**

16 The Secretary of the Treasury and the Secretary of  
17 Health and Human Services may each prescribe such rules  
18 and other guidance as may be necessary or appropriate  
19 to carry out the amendments made by this part.

**Subtitle B—Make Rural America  
and Main Street Grow Again**

**PART 1—EXTENSION OF TAX CUTS AND JOBS ACT  
REFORMS FOR RURAL AMERICA AND MAIN  
STREET**

**SEC. 111001. EXTENSION OF SPECIAL DEPRECIATION AL-  
LOWANCE FOR CERTAIN PROPERTY.**

(a) IN GENERAL.—Section 168(k) is amended—

(1) in paragraph (2)—

(A) by striking “January 1, 2027” each  
place it appears and inserting “January 1,  
2030”, and

(B) in subparagraph (B)—

(i) in clause (i)(II), by striking “Janu-  
ary 1, 2028” and inserting “January 1,  
2031”, and

(ii) in the heading of clause (ii), by  
striking “PRE-JANUARY 1, 2027 BASIS” and  
inserting “PRE-JANUARY 1, 2030 BASIS”,

(2) in paragraph (5)(A), by striking “January  
1, 2027” and inserting “January 1, 2030”, and

(3) in paragraph (6)—

(A) in subparagraph (A)—

(i) by inserting “in the case of prop-  
erty acquired by the taxpayer before Janu-

1           ary 20, 2025,” after “Except as otherwise  
2           provided in this paragraph” , and

3           (ii) by striking “and” at the end of  
4           clause (iv), by striking the period at the  
5           end of clause (v) and inserting “, and”,  
6           and by adding at the end the following new  
7           clause:

8           “(vi) in the case of property placed in  
9           service after December 31, 2026, 0 per-  
10          cent.”,

11          (B) in subparagraph (B)—

12           (i) by striking “In the case of prop-  
13           erty described” and inserting “In the case  
14           of property acquired by the taxpayer before  
15           January 20, 2025 and described”, and

16           (ii) by striking “and” at the end of  
17           clause (iv), by striking the period at the  
18           end of clause (v) and inserting “, and”,  
19           and by adding at the end the following new  
20           clause:

21           “(vi) in the case of property placed in  
22           service after December 31, 2027, 0 per-  
23           cent.”,

24           (C) in subparagraph (C), by inserting  
25           “and” at the end of clause (iii), by striking

1 clauses (iv) and (v), and by adding at the end  
2 the following new clause:

3 “(iv) in the case of a plant which is  
4 planted or grafted after January 19, 2025,  
5 and before January 1, 2030, 100 per-  
6 cent.”, and

7 (D) by adding at the end the following new  
8 subparagraph:

9 “(D) RULE FOR PROPERTY ACQUIRED  
10 AFTER JANUARY 19, 2025.—

11 “(i) IN GENERAL.—In the case of  
12 property acquired by the taxpayer after  
13 January 19, 2025 and placed in service  
14 after such date and before January 1,  
15 2030 (January 1, 2031, in the case of  
16 property described in subparagraph (B) or  
17 (C) of paragraph (2)), the term ‘applicable  
18 percentage’ means 100 percent.

19 “(ii) ACQUISITION DATE DETERMINA-  
20 TION.—For purposes of clause (i), property  
21 shall not be treated as acquired after the  
22 date on which a written binding contract is  
23 entered into for such acquisition.”.

24 (b) CONFORMING AMENDMENT.—Section  
25 460(c)(6)(B) is amended by striking “which” and all that

1 follows through the period and inserting “which has a re-  
2 covery period of 7 years or less.”.

3 (c) EFFECTIVE DATES.—

4 (1) IN GENERAL.—Except as provided by para-  
5 graph (2), the amendments made by this section  
6 shall apply to property acquired after January 19,  
7 2025 and placed in service after such date.

8 (2) SPECIFIED PLANTS.—The amendments  
9 made by this section shall apply to specified plants  
10 planted or grafted after January 19, 2025.

11 **SEC. 111002. DEDUCTION OF DOMESTIC RESEARCH AND EX-**  
12 **PERIMENTAL EXPENDITURES.**

13 (a) SUSPENSION OF AMORTIZATION FOR DOMESTIC  
14 RESEARCH AND EXPERIMENTAL EXPENDITURES.—Sec-  
15 tion 174 is amended by adding at the end the following  
16 new subsection:

17 “(e) SUSPENSION OF APPLICATION TO DOMESTIC  
18 RESEARCH AND EXPERIMENTAL EXPENDITURES.—In the  
19 case of any domestic research or experimental expendi-  
20 tures (as defined in section 174A(b)), this section shall  
21 not apply to such expenditures paid or incurred in taxable  
22 years beginning after December 31, 2024, and before Jan-  
23 uary 1, 2030.”.

24 (b) REINSTATEMENT OF EXPENSING FOR DOMESTIC  
25 RESEARCH AND EXPERIMENTAL EXPENDITURES.—Part

1 VI of subchapter B of chapter 1 is amended by inserting  
2 after section 174 the following new section:

3 **“SEC. 174A. TEMPORARY RULES FOR DOMESTIC RESEARCH**  
4 **AND EXPERIMENTAL EXPENDITURES.**

5 “(a) TREATMENT AS EXPENSES.—Notwithstanding  
6 section 263, there shall be allowed as a deduction any do-  
7 mestic research or experimental expenditures which are  
8 paid or incurred by the taxpayer during the taxable year.

9 “(b) DOMESTIC RESEARCH OR EXPERIMENTAL EX-  
10 PENDITURES.—For purposes of this section, the term ‘do-  
11 mestic research or experimental expenditures’ means re-  
12 search or experimental expenditures paid or incurred by  
13 the taxpayer in connection with the taxpayer’s trade or  
14 business other than such expenditures which are attrib-  
15 utable to foreign research (within the meaning of section  
16 41(d)(4)(F)).

17 “(c) AMORTIZATION OF CERTAIN DOMESTIC RE-  
18 SEARCH AND EXPERIMENTAL EXPENDITURES.—

19 “(1) IN GENERAL.—At the election of the tax-  
20 payer, made in accordance with regulations or other  
21 guidance provided by the Secretary, in the case of  
22 domestic research or experimental expenditures  
23 which would (but for subsection (a)) be chargeable  
24 to capital account but not chargeable to property of  
25 a character which is subject to the allowance under

1 section 167 (relating to allowance for depreciation,  
2 etc.) or section 611 (relating to allowance for deple-  
3 tion), subsection (a) shall not apply and the tax-  
4 payer shall—

5 “(A) charge such expenditures to capital  
6 account, and

7 “(B) be allowed an amortization deduction  
8 of such expenditures ratably over such period of  
9 not less than 60 months as may be selected by  
10 the taxpayer (beginning with the midpoint of  
11 the taxable year in which such expenditures are  
12 paid or incurred).

13 “(2) TIME FOR AND SCOPE OF ELECTION.—The  
14 election provided by paragraph (1) may be made for  
15 any taxable year, but only if made not later than the  
16 time prescribed by law for filing the return for such  
17 taxable year (including extensions thereof). The  
18 method so elected, and the period selected by the  
19 taxpayer, shall be adhered to in computing taxable  
20 income for the taxable year for which the election is  
21 made and for all subsequent taxable years unless,  
22 with the approval of the Secretary, a change to a  
23 different method (or to a different period) is author-  
24 ized with respect to part or all of such expenditures.  
25 The election shall not apply to any expenditure paid

1 or incurred during any taxable year before the tax-  
2 able year for which the taxpayer makes the election.

3 “(d) SPECIAL RULES.—

4 “(1) LAND AND OTHER PROPERTY.—This sec-  
5 tion shall not apply to any expenditure for the acqui-  
6 sition or improvement of land, or for the acquisition  
7 or improvement of property to be used in connection  
8 with the research or experimentation and of a char-  
9 acter which is subject to the allowance under section  
10 167 (relating to allowance for depreciation, etc.) or  
11 section 611 (relating to allowance for depletion); but  
12 for purposes of this section allowances under section  
13 167, and allowances under section 611, shall be con-  
14 sidered as expenditures.

15 “(2) EXPLORATION EXPENDITURES.—This sec-  
16 tion shall not apply to any expenditure paid or in-  
17 curred for the purpose of ascertaining the existence,  
18 location, extent, or quality of any deposit of ore or  
19 other mineral (including oil and gas).

20 “(3) SOFTWARE DEVELOPMENT.—For purposes  
21 of this section, any amount paid or incurred in con-  
22 nection with the development of any software shall  
23 be treated as a research or experimental expendi-  
24 ture.

25 “(e) TERMINATION.—

1           “(1) IN GENERAL.—This section shall not apply  
2       to amounts paid or incurred in taxable years begin-  
3       ning after December 31, 2029.

4           “(2) CHANGE IN METHOD OF ACCOUNTING.—In  
5       the case of a taxpayer’s first taxable year beginning  
6       after December 31, 2029, paragraph (1) (and the  
7       corresponding application of section 174) shall be  
8       treated as a change in method of accounting for pur-  
9       poses of section 481 and—

10           “(A) such change shall be treated as initi-  
11       ated by the taxpayer,

12           “(B) such change shall be treated as made  
13       with the consent of the Secretary, and

14           “(C) such change shall be applied only on  
15       a cut-off basis for any domestic research or ex-  
16       perimental expenditures paid or incurred in tax-  
17       able years beginning after December 31, 2029,  
18       and no adjustment under section 481(a) shall  
19       be made.”.

20       (c) TREATMENT OF FOREIGN RESEARCH OR EXPERI-  
21       MENTAL EXPENDITURES UPON DISPOSITION.—Section  
22       174(d) is amended by inserting “or reduction to amount  
23       realized” after “no deduction”.

24       (d) COORDINATION WITH CERTAIN OTHER PROVI-  
25       SIONS.—

1 (1) RESEARCH CREDIT.—

2 (A) Section 41(d)(1)(A) is amended by in-  
3 serting “or domestic research or experimental  
4 expenditures under section 174A” after “sec-  
5 tion 174”.

6 (B) Section 280C(c) is amended by adding  
7 at the end the following new paragraph:

8 “(4) DOMESTIC RESEARCH OR EXPERIMENTAL  
9 EXPENDITURES.—The domestic research or experi-  
10 mental expenditures otherwise taken into account  
11 under section 174A shall be reduced by the amount  
12 of the credit allowed under section 41(a).”.

13 (C) Section 280C(c) is amended—

14 (i) in paragraph (1)(B)—

15 (I) by striking “a deduction” and  
16 inserting “an amortization deduc-  
17 tion”, and

18 (II) by inserting “under section  
19 174” after “basic research expenses”,  
20 and

21 (ii) in paragraph (2)(A)(i), by striking  
22 “paragraph (1)” and inserting “para-  
23 graphs (1) and (4)”.

24 (2) AMT ADJUSTMENT.—Section 56(b)(2) is  
25 amended—

1 (A) by striking “174(a)” each place it ap-  
2 pears and inserting “174A(a)”, and

3 (B) by adding at the end of subparagraph  
4 (A) the following new flush sentence:

5 “In the case of research and experimental ex-  
6 penditures charged to capital account and am-  
7 ortized under section 174 or 174A, such  
8 amounts shall be amortized for purposes of this  
9 subsection as provided in clause (ii).”.

10 (3) OPTIONAL 10-YEAR WRITEOFF.—Section  
11 59(e)(2)(B) is amended by striking “section 174(a)  
12 (relating to research and experimental expendi-  
13 tures)” and inserting “section 174A(a) (relating to  
14 temporary rules for domestic research and experi-  
15 mental expenditures)”.

16 (4) QUALIFIED SMALL ISSUE BONDS.—Section  
17 144(a)(4)(C)(iv) is amended by inserting “or  
18 174A(a)” after “174(a)”.

19 (5) START-UP EXPENDITURES.—Section  
20 195(c)(1) is amended by striking “or 174” in the  
21 last sentence and inserting “174, or 174A”.

22 (6) CAPITAL EXPENDITURES.—

23 (A) Section 263(a)(1)(B) is amended by  
24 inserting “ or 174A” after “174”.

1 (B) Section 263A(c)(2) is amended by in-  
2 serting “or 174A” after “174”.

3 (7) ACTIVE BUSINESS COMPUTER SOFTWARE  
4 ROYALTIES.—Section 543(d)(4)(A)(i) is amended by  
5 inserting “174A,” after “174,”.

6 (8) SOURCE RULES.—Section 864(g)(2) is  
7 amended in the last sentence—

8 (A) by striking “treated as deferred ex-  
9 penses under subsection (b) of section 174” and  
10 inserting “allowed as an amortization deduction  
11 under section 174(a) or section 174A(c),” and

12 (B) by striking “such subsection” and in-  
13 serting “such section (as the case may be)”.

14 (9) BASIS ADJUSTMENT.—Section 1016(a)(14)  
15 is amended by striking “deductions as deferred ex-  
16 penses under section 174(b)(1) (relating to research  
17 and experimental expenditures)” and inserting “de-  
18 ductions under section 174 or 174A(c)”.

19 (10) SMALL BUSINESS STOCK.—Section  
20 1202(e)(2)(B) is amended by striking “research and  
21 experimental expenditures under section 174” and  
22 inserting “specified research or experimental expend-  
23 itures under section 174 or domestic research or ex-  
24 perimental expenditures under section 174A”.

1 (e) CLERICAL AMENDMENT.—The table of sections  
2 for part VI of subchapter B of chapter 1 is amended by  
3 inserting after the item relating to section 174 the fol-  
4 lowing new item:

“Sec. 174A. Temporary rules for domestic research and experimental expendi-  
tures.”.

5 (f) EFFECTIVE DATE AND SPECIAL RULE.—

6 (1) IN GENERAL.—Except as otherwise pro-  
7 vided in this subsection, the amendments made by  
8 this section shall apply to amounts paid or incurred  
9 in taxable years beginning after December 31, 2024.

10 (2) TREATMENT OF FOREIGN RESEARCH OR  
11 EXPERIMENTAL EXPENDITURES UPON DISPOSI-  
12 TION.—The amendment made by subsection (c) shall  
13 apply to property disposed, retired, or abandoned  
14 after May 12, 2025.

15 (3) COORDINATION WITH RESEARCH CREDIT.—  
16 The amendments made by subparagraphs (B) and  
17 (C) of subsection (d)(1) shall apply to taxable years  
18 beginning after December 31, 2024.

19 (4) SPECIAL RULE FOR SHORT TAXABLE  
20 YEARS.—The Secretary of the Treasury may pre-  
21 scribe such rules as are necessary or appropriate to  
22 provide for the application of the amendments made  
23 by this section in the case of any taxable year of less  
24 than 12 months that begins after December 31,

1       2024, and ends before the date of the enactment of  
2       this Act.

3           (5) CHANGE IN METHOD OF ACCOUNTING.—

4       The amendments made by this section shall be treat-  
5       ed as a change in method of accounting for purposes  
6       of section 481 of the Internal Revenue Code of 1986  
7       and—

8           (A) such change shall be treated as initi-  
9       ated by the taxpayer,

10          (B) such change shall be treated as made  
11       with the consent of the Secretary, and

12          (C) such change shall be applied only on a  
13       cut-off basis for any research or experimental  
14       expenditures paid or incurred in taxable years  
15       beginning after December 31, 2024, and no ad-  
16       justments under section 481(a) shall be made.

17          (6) NO INFERENCE.—The amendments made  
18       by subparagraphs (B) and (C) of subsection (d)(1)  
19       shall not be construed to create any inference with  
20       respect to the proper application of section 280C(c)  
21       of the Internal Revenue Code of 1986 with respect  
22       to taxable years beginning before January 1, 2025.

1 **SEC. 111003. MODIFIED CALCULATION OF ADJUSTED TAX-**  
2 **ABLE INCOME FOR PURPOSES OF BUSINESS**  
3 **INTEREST DEDUCTION.**

4 (a) IN GENERAL.—Section 163(j)(8)(A)(v) is amend-  
5 ed by striking “beginning before January 1, 2022” and  
6 inserting “beginning after December 31, 2024 and before  
7 January 1, 2030”.

8 (b) FLOOR PLAN FINANCING APPLICABLE TO CER-  
9 TAIN TRAILERS AND CAMPERS.—Section 163(j)(9)(C) is  
10 amended by adding at the end the following new flush sen-  
11 tence:

12 “Such term shall also include any trailer or  
13 camper which is designed to provide temporary  
14 living quarters for recreational, camping, or  
15 seasonal use and is designed to be towed by, or  
16 affixed to, a motor vehicle.”.

17 (c) EFFECTIVE DATE AND SPECIAL RULE.—

18 (1) IN GENERAL.—The amendments made by  
19 this section shall apply to taxable years beginning  
20 after December 31, 2024.

21 (2) SPECIAL RULE FOR SHORT TAXABLE  
22 YEARS.—The Secretary of the Treasury may pre-  
23 scribe such rules as are necessary or appropriate to  
24 provide for the application of the amendments made  
25 by this section in the case of any taxable year of less  
26 than 12 months that begins after December 31,

1       2024, and ends before the date of the enactment of  
2       this Act.

3   **SEC. 111004. EXTENSION OF DEDUCTION FOR FOREIGN-DE-**  
4                   **RIVED INTANGIBLE INCOME AND GLOBAL IN-**  
5                   **TANGIBLE LOW-TAXED INCOME.**

6       (a) IN GENERAL.—Section 250(a) is amended by  
7       striking paragraph (3).

8       (b) EFFECTIVE DATE.—The amendments made by  
9       this section shall apply to taxable years beginning after  
10      December 31, 2025.

11   **SEC. 111005. EXTENSION OF BASE EROSION MINIMUM TAX**  
12                   **AMOUNT.**

13      (a) IN GENERAL.—Section 59A(b) is amended by  
14      striking paragraph (2) and by redesignating paragraphs  
15      (3) and (4) as paragraphs (2) and (3), respectively.

16      (b) CONFORMING AMENDMENTS.—

17          (1) Section 59A(b)(1) is amended by striking  
18          “Except as provided in paragraphs (2) and (3)” and  
19          inserting “Except as provided in paragraph (2)”.

20          (2) Section 59A(b)(2), as redesignated by sub-  
21          section (a)(2), is amended by striking “the percent-  
22          age otherwise in effect under paragraphs (1)(A) and  
23          (2)(A) shall each be increased” and inserting “the  
24          percentages otherwise in effect under paragraph  
25          (1)(A) shall be increased”.

1 (3) Section 59A(e)(1)(C) is amended by strik-  
2 ing “in the case of a taxpayer described in sub-  
3 section (b)(3)(B)” and inserting “in the case of a  
4 taxpayer described in subsection (b)(2)(B)”.

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2025.

8 **PART 2—ADDITIONAL TAX RELIEF FOR RURAL**  
9 **AMERICA AND MAIN STREET**

10 **SEC. 111101. SPECIAL DEPRECIATION ALLOWANCE FOR**  
11 **QUALIFIED PRODUCTION PROPERTY.**

12 (a) IN GENERAL.—Section 168 is amended by adding  
13 at the end the following new subsection:

14 “(n) SPECIAL ALLOWANCE FOR QUALIFIED PRODUC-  
15 TION PROPERTY.—

16 “(1) IN GENERAL.—In the case of any qualified  
17 production property—

18 “(A) the depreciation deduction provided  
19 by section 167(a) for the taxable year in which  
20 such property is placed in service shall include  
21 an allowance equal to 100 percent of the ad-  
22 justed basis of the qualified production prop-  
23 erty, and

24 “(B) the adjusted basis of the qualified  
25 production property shall be reduced by the

1 amount of such deduction before computing the  
2 amount otherwise allowable as a depreciation  
3 deduction under this chapter for such taxable  
4 year and any subsequent taxable year.

5 “(2) QUALIFIED PRODUCTION PROPERTY.—For  
6 purposes of this subsection—

7 “(A) IN GENERAL.—The term ‘qualified  
8 production property’ means that portion of any  
9 nonresidential real property—

10 “(i) to which this section applies,

11 “(ii) which is used by the taxpayer as  
12 an integral part of a qualified production  
13 activity,

14 “(iii) which is placed in service in the  
15 United States or any possession of the  
16 United States,

17 “(iv) the original use of which com-  
18 mences with the taxpayer,

19 “(v) the construction of which begins  
20 after January 19, 2025, and before Janu-  
21 ary 1, 2029,

22 “(vi) with respect to which the tax-  
23 payer has elected the application of this  
24 subsection, and

1 “(vii) which is placed in service before  
2 January 1, 2033.

3 “(B) SPECIAL RULE FOR CERTAIN PROP-  
4 ERTY NOT PREVIOUSLY USED IN QUALIFIED  
5 PRODUCTION ACTIVITIES.—

6 “(i) IN GENERAL.—In the case of  
7 property acquired by the taxpayer during  
8 the period described in subparagraph  
9 (A)(v), the requirements of clauses (iv) and  
10 (v) of subparagraph (A) shall be treated as  
11 satisfied if such property was not used in  
12 a qualified production activity (determined  
13 without regard to the second sentence of  
14 subparagraph (D)) by any person at any  
15 time during the period beginning on Janu-  
16 ary 1, 2021, and ending on May 12, 2025.

17 “(ii) WRITTEN BINDING CON-  
18 TRACTS.—For purposes of determining  
19 under clause (i)—

20 “(I) whether such property is ac-  
21 quired before the period described in  
22 subparagraph (A)(v), such property  
23 shall be treated as acquired not later  
24 than the date on which the taxpayer

1 enters into a written binding contract  
2 for such acquisition, and

3 “(II) whether such property is  
4 acquired after such period, such prop-  
5 erty shall be treated as acquired not  
6 earlier than such date.

7 “(C) EXCLUSION OF OFFICE SPACE,  
8 ETC.—The term ‘qualified production property’  
9 shall not include that portion of any nonresi-  
10 dential real property which is used for offices,  
11 administrative services, lodging, parking, sales  
12 activities, research activities, software engineer-  
13 ing activities, or other functions unrelated to  
14 manufacturing, production, or refining of tan-  
15 gible personal property.

16 “(D) QUALIFIED PRODUCTION ACTIVITY.—  
17 The term ‘qualified production activity’ means  
18 the manufacturing, production, or refining of a  
19 qualified product. The activities of any taxpayer  
20 do not constitute manufacturing, production, or  
21 refining of a qualified product unless the activi-  
22 ties of such taxpayer result in a substantial  
23 transformation of the property comprising the  
24 product.

1           “(E) PRODUCTION.—The term ‘produc-  
2           tion’ shall not include activities other than agri-  
3           cultural production and chemical production.

4           “(F) QUALIFIED PRODUCT.—The term  
5           ‘qualified product’ means any tangible personal  
6           property.

7           “(G) SYNDICATION.—For purposes of sub-  
8           paragraph (A)(iv), rules similar to the rules of  
9           subsection (k)(2)(E)(iii) shall apply.

10          “(3) DEDUCTION ALLOWED IN COMPUTING  
11          MINIMUM TAX.—For purposes of determining alter-  
12          native minimum taxable income under section 55,  
13          the deduction under section 167 for qualified pro-  
14          duction property shall be determined under this sec-  
15          tion without regard to any adjustment under section  
16          56.

17          “(4) COORDINATION WITH CERTAIN OTHER  
18          PROVISIONS.—

19               “(A) OTHER SPECIAL DEPRECIATION AL-  
20               LOWANCES.—The term ‘qualified production  
21               property’ shall not include any property to  
22               which subsection (k), (l), or (m) applies. For  
23               purposes of subsections (k)(7), (l)(3)(D), and  
24               (m)(2)(B)(iii), qualified production property to

1           which this subsection applies shall be treated as  
2           a separate class of property.

3           “(B) ALTERNATIVE DEPRECIATION PROP-  
4           ERTY.—The term ‘qualified production prop-  
5           erty’ shall not include any property to which the  
6           alternative depreciation system under sub-  
7           section (g) applies. For purposes of subsection  
8           (g)(7)(A), qualified production property to  
9           which this subsection applies shall be treated as  
10          separate nonresidential real property.

11          “(5) RECAPTURE.—If, at any time during the  
12          10-year period beginning on the date that any quali-  
13          fied production property is placed in service by the  
14          taxpayer, such property ceases to be used as de-  
15          scribed in paragraph (2)(A)(ii) and is used by the  
16          taxpayer in a productive use not described in para-  
17          graph (2)(A)(ii)—

18               “(A) section 1245 shall be applied—

19                   “(i) by treating such property as hav-  
20                   ing been disposed of by the taxpayer as of  
21                   the first time such property is so used in  
22                   a productive use not described in para-  
23                   graph (2)(A)(ii), and

24                   “(ii) by treating the amount described  
25                   in subparagraph (B) of section 1245(a)(1)

1 with respect to such disposition as being  
2 not less than the amount described in sub-  
3 paragraph (A) of such section, and

4 “(B) the basis of the taxpayer in such  
5 property, and the taxpayer’s allowance for de-  
6 preciation with respect to such property, shall  
7 be appropriately adjusted to take into account  
8 amounts recognized by reason of subparagraph  
9 (A).

10 “(6) REGULATIONS.—The Secretary shall issue  
11 such regulations or other guidance as may be nec-  
12 essary or appropriate to carry out the purposes of  
13 this subsection, including regulations or other guid-  
14 ance—

15 “(A) regarding what constitutes a substan-  
16 tial transformation of property, and

17 “(B) providing for the application of para-  
18 graph (5) with respect to a change in use de-  
19 scribed in such paragraph by a transferee fol-  
20 lowing a fully or partially tax free transfer of  
21 qualified production property.”.

22 (b) TREATMENT OF QUALIFIED PRODUCTION PROP-  
23 erty AS SECTION 1245 PROPERTY.—Section 1245(a)(3)  
24 is amended by striking “or” at the end of subparagraph  
25 (E), by striking the period at the end of subparagraph

1 (F) and inserting “, or”, and by adding at the end the  
2 following new subparagraph:

3 “(G) any qualified production property (as  
4 defined in section 168(n)(2)).”.

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to property placed in service after  
7 the date of the enactment of this Act.

8 **SEC. 111102. RENEWAL AND ENHANCEMENT OF OPPOR-**  
9 **TUNITY ZONES.**

10 (a) MODIFICATION OF LOW-INCOME COMMUNITY  
11 DEFINITION.—Section 1400Z-1(c)(1) is amended—

12 (1) by striking “COMMUNITIES.—The term”  
13 and inserting the following: “COMMUNITIES.—

14 “(A) IN GENERAL.—The term”, and

15 (2) by adding at the end the following:

16 “(B) MODIFICATIONS.—For purposes of  
17 subparagraph (A), section 45D(e)(1) shall be  
18 applied in subparagraph (B) thereof, by sub-  
19 stituting ‘70 percent’ for ‘80 percent’ each  
20 place it appears.

21 “(C) CERTAIN CENSUS TRACTS DIS-  
22 ALLOWED.—The term ‘low-income community’  
23 shall not include any population census tract  
24 if—

1 “(i) in the case of a tract not located  
2 within a metropolitan area, the median  
3 family income for such tract is at least 125  
4 percent of statewide median family income,  
5 or

6 “(ii) in the case of a tract located  
7 within a metropolitan area, the median  
8 family income for such tract is at least 125  
9 percent of the metropolitan area median  
10 family income.”.

11 (b) NEW ROUND OF QUALIFIED OPPORTUNITY ZONE  
12 DESIGNATIONS.—

13 (1) IN GENERAL.—Section 1400Z–1 is amended  
14 by adding at the end the following new subsection:

15 “(g) NEW ROUND OF QUALIFIED OPPORTUNITY  
16 ZONE DESIGNATIONS.—

17 “(1) IN GENERAL.—In addition to designations  
18 under subsection (b), and under rules similar to the  
19 rules of such subsection, the Secretary shall des-  
20 ignate tracts nominated by the chief executive offi-  
21 cers of States for purposes of this section.

22 “(2) NUMBER OF DESIGNATIONS; PROPORTION  
23 OF RURAL AREAS DESIGNATED.—

24 “(A) IN GENERAL.—Of the low-income  
25 communities within a State, the Secretary may

1 designate under this subsection not more than  
2 25 percent as qualified opportunity zones, of  
3 which at least the lesser of the following shall  
4 be qualified opportunity zones which are com-  
5 prised entirely of a rural area:

6 “(i) The applicable percentage of the  
7 total number of qualified opportunity zone  
8 designations which may be made within  
9 the State under this subsection.

10 “(ii) All low-income communities with-  
11 in the State which are comprised entirely  
12 of a rural area.

13 “(B) APPLICABLE PERCENTAGE.—For  
14 purposes of this paragraph, the applicable per-  
15 centage shall be, for any calendar year during  
16 which a designation is made, the greater of—

17 “(i) 33 percent, or

18 “(ii) the percentage of the United  
19 States population living within a rural area  
20 for the preceding calendar year.

21 “(3) RURAL AREA.—Whether a low-income  
22 community is comprised entirely of a rural area shall  
23 be determined by the Secretary in consultation with  
24 the Secretary of Agriculture. For purposes of this  
25 subsection, the term ‘rural area’ has the meaning

1 given such term by section 343(a)(13)(A) of the  
2 Consolidated Farm and Rural Development Act.

3 “(4) PERIOD FOR WHICH DESIGNATION IS IN  
4 EFFECT.—A designation as a qualified opportunity  
5 zone under this subsection shall remain in effect for  
6 the period beginning on January 1, 2027, and end-  
7 ing on December 31, 2033.

8 “(5) CONTIGUOUS TRACTS NOT ELIGIBLE.—  
9 Subsection (e) shall not apply to designations made  
10 under this subsection.”.

11 (2) ELECTION WITH RESPECT TO NEW ROUND  
12 OF ZONES.—Section 1400Z–2(a)(2)(B) is amended  
13 by striking “December 31, 2026” and inserting  
14 “December 31, 2033”.

15 (3) YEAR OF INCLUSION.—Section 1400Z–  
16 2(b)(1)(B) is amended to read as follows:

17 “(B)(i) December 31, 2026, in the case of  
18 an amount invested before January 1, 2027,  
19 and

20 “(ii) December 31, 2033, in the case of an  
21 amount invested after December 31, 2026, and  
22 before January 1, 2034.”.

23 (4) WINDING DOWN INITIAL ZONE DESIGNA-  
24 TIONS.—Section 1400Z–1(f) is amended—

1 (A) by striking “and ending” and all that  
2 follows and inserting the following: “and ending  
3 on December 31, 2026.”, and

4 (B) by striking “A designation” and in-  
5 serting “Except as provided in subsection  
6 (g)(4), a designation”.

7 (c) MODIFICATION OF OPPORTUNITY ZONE INVEST-  
8 MENT INCENTIVES.—

9 (1) CONSOLIDATED BASIS INCREASES; RURAL  
10 ZONE BASIS INCREASE.—Section 1400Z–2(b)(2)(B)  
11 is amended by adding at the end the following new  
12 clauses:

13 “(v) CONSOLIDATED BASIS INCREASE  
14 FOR INVESTMENTS AFTER 2026.—In the  
15 case of investments made after December  
16 31, 2026—

17 “(I) clauses (iii) and (iv) shall  
18 not apply, and

19 “(II) for any such investment  
20 held by the taxpayer for at least 5  
21 years, the basis of such adjustment  
22 shall be increased by an amount equal  
23 to 10 percent of the amount of gain  
24 deferred by reason of subsection  
25 (a)(1)(A).

1           “(vi) SPECIAL RULE FOR RURAL OP-  
2           PORTUNITY FUNDS.—Clause (v) shall be  
3           applied by substituting ‘30 percent’ for ‘10  
4           percent’ in the case of an investment in a  
5           qualified rural opportunity fund.

6           “(vii) QUALIFIED RURAL OPPOR-  
7           TUNITY FUND.—For purposes of clause  
8           (vi), a ‘qualified rural opportunity fund’  
9           means a qualified opportunity fund that  
10          holds at least 90 percent of its assets in  
11          qualified opportunity zone property  
12          which—

13                 “(I) is qualified opportunity zone  
14                 business property substantially all of  
15                 the use of which, during substantially  
16                 all of the fund’s holding period for  
17                 such property, was in a qualified op-  
18                 portunity zone comprised entirely of a  
19                 rural area, or

20                 “(II) is qualified opportunity  
21                 zone stock, or a qualified opportunity  
22                 zone partnership interest, in a quali-  
23                 fied opportunity zone business in  
24                 which substantially all of the tangible  
25                 property owned or leased is qualified

1 opportunity zone business property  
2 described in subsection (d)(3)(A)(i)  
3 and substantially all the use of which  
4 is in a qualified opportunity zone com-  
5 prised entirely of a rural area.

6 For purposes of the preceding sentence,  
7 property held in the fund shall be meas-  
8 ured under rules similar to the rules of  
9 subsection (d)(1).”.

10 (2) LIMITED TREATMENT OF ORDINARY IN-  
11 COME.—Section 1400Z-2(a) is amended by adding  
12 at the end the following new paragraph:

13 “(3) SPECIAL RULE FOR ORDINARY INCOME.—  
14 In the case of any ordinary income of the taxpayer  
15 for the taxable year—

16 “(A) the taxpayer may elect the applica-  
17 tion of paragraph (1) with respect to so much  
18 of ordinary income as does not exceed \$10,000  
19 (reduced by the amount of any income with re-  
20 spect to which an election pursuant to this  
21 paragraph has previously been made), and

22 “(B) subsection (b)(2)(B) shall not apply  
23 to the investment with respect to such elec-  
24 tion.”.

1           (3) SPECIAL RULE FOR IMPROVEMENT OF EX-  
2        ISTING STRUCTURES IN RURAL AREAS, INCLUDING  
3        FOR DATA CENTERS.—Section 1400Z–2(d)(2)(D)(ii)  
4        is amended by inserting “(50 percent of such ad-  
5        justed basis in the case of property in a qualified op-  
6        portunity zone comprised entirely of a rural area)”  
7        after “the adjusted basis of such property”.

8        (d) INFORMATION REPORTING ON QUALIFIED OP-  
9        PORTUNITY FUNDS AND QUALIFIED RURAL OPPOR-  
10       TUNITY FUNDS.—

11           (1) FILING REQUIREMENTS FOR FUNDS AND  
12        INVESTORS.—Subpart A of part III of subchapter A  
13        of chapter 61 is amended by inserting after section  
14        6039J the following new sections:

15        **“SEC. 6039K. RETURNS WITH RESPECT TO QUALIFIED OP-**  
16                               **PORTUNITY FUNDS AND QUALIFIED RURAL**  
17                               **OPPORTUNITY FUNDS.**

18           “(a) IN GENERAL.—Every qualified opportunity fund  
19        shall file an annual return (at such time and in such man-  
20        ner as the Secretary may prescribe) containing the infor-  
21        mation described in subsection (b).

22           “(b) INFORMATION FROM QUALIFIED OPPORTUNITY  
23        FUNDS.—The information described in this subsection  
24        is—

1 “(1) the name, address, and taxpayer identifica-  
2 tion number of the qualified opportunity fund,

3 “(2) whether the qualified opportunity fund is  
4 organized as a corporation or a partnership,

5 “(3) the value of the total assets held by the  
6 qualified opportunity fund as of each date described  
7 in section 1400Z-2(d)(1),

8 “(4) the value of all qualified opportunity zone  
9 property held by the qualified opportunity fund on  
10 each such date,

11 “(5) with respect to each investment held by  
12 the qualified opportunity fund in qualified oppor-  
13 tunity zone stock or a qualified opportunity zone  
14 partnership interest—

15 “(A) the name, address, and taxpayer  
16 identification number of the corporation in  
17 which such stock is held or the partnership in  
18 which such interest is held, as the case may be,

19 “(B) each North American Industry Clas-  
20 sification System (NAICS) code that applies to  
21 the trades or businesses conducted by such cor-  
22 poration or partnership,

23 “(C) the population census tracts in which  
24 the qualified opportunity zone business property  
25 of such corporation or partnership is located,

1           “(D) the amount of the investment in such  
2           stock or partnership interest as of each date de-  
3           scribed in section 1400Z-2(d)(1),

4           “(E) the value of tangible property held by  
5           such corporation or partnership on each such  
6           date which is owned by such corporation or  
7           partnership,

8           “(F) the value of tangible property held by  
9           such corporation or partnership on each such  
10          date which is leased by such corporation or  
11          partnership,

12          “(G) the approximate number of residen-  
13          tial units (if any) for any real property held by  
14          such corporation or partnership, and

15          “(H) the approximate average monthly  
16          number of full-time equivalent employees of  
17          such corporation or partnership for the year  
18          (within numerical ranges identified by the Sec-  
19          retary) or such other indication of the employ-  
20          ment impact of such corporation or partnership  
21          as determined appropriate by the Secretary,

22          “(6) with respect to the items of qualified op-  
23          portunity zone business property held by the quali-  
24          fied opportunity fund—

1           “(A) the North American Industry Classi-  
2           fication System (NAICS) code that applies to  
3           the trades or businesses in which such property  
4           is held,

5           “(B) the population census tract in which  
6           the property is located,

7           “(C) whether the property is owned or  
8           leased,

9           “(D) the aggregate value of the items of  
10          qualified opportunity zone property held by the  
11          qualified opportunity fund as of each date de-  
12          scribed in section 1400Z-2(d)(1), and

13          “(E) in the case of real property, number  
14          of residential units (if any),

15          “(7) the approximate average monthly number  
16          of full-time equivalent employees for the year of the  
17          trades or businesses of the qualified opportunity  
18          fund in which qualified opportunity zone business  
19          property is held (within numerical ranges identified  
20          by the Secretary) or such other indication of the em-  
21          ployment impact of such trades or businesses as de-  
22          termined appropriate by the Secretary,

23          “(8) with respect to each person who disposed  
24          of an investment in the qualified opportunity fund  
25          during the year—

1           “(A) the name and taxpayer identification  
2           number of such person,

3           “(B) the date or dates on which the invest-  
4           ment disposed was acquired, and

5           “(C) the date or dates on which any such  
6           investment was disposed and the amount of the  
7           investment disposed, and

8           “(9) such other information as the Secretary  
9           may require.

10          “(c) STATEMENT REQUIRED TO BE FURNISHED TO  
11          INVESTORS.—Every person required to make a return  
12          under subsection (a) shall furnish to each person whose  
13          name is required to be set forth in such return by reason  
14          of subsection (b)(8) a written statement showing—

15               “(1) the name, address and phone number of  
16               the information contact of the person required to  
17               make such return, and

18               “(2) the information required to be shown on  
19               such return by reason of subsection (b)(8) with re-  
20               spect to the person whose name is required to be so  
21               set forth.

22          “(d) DEFINITIONS.—For purposes of this section—

23               “(1) IN GENERAL.—Any term used in this sec-  
24               tion which is also used in subchapter Z of chapter

1       1 shall have the meaning given such term under  
2       such subchapter.

3       “(2) FULL-TIME EQUIVALENT EMPLOYEES.—

4       The term ‘full-time equivalent employees’ means,  
5       with respect to any month, the sum of—

6               “(A) the number of full-time employees (as  
7               defined in section 4980H(c)(4)) for the month,  
8               plus

9               “(B) the number of employees determined  
10              (under rules similar to the rules of section  
11              4980H(c)(2)(E)) by dividing the aggregate  
12              number of hours of service of employees who  
13              are not full-time employees for the month by  
14              120.

15       “(e) APPLICATION TO QUALIFIED RURAL OPPOR-  
16       TUNITY FUNDS.—Every qualified rural opportunity fund  
17       (as defined in section 1400Z–2(b)(2)(B)(vii)) shall file the  
18       annual return required under subsection (a), and the  
19       statements required under subsection (c), applied—

20              “(1) by substituting ‘qualified rural oppor-  
21              tunity’ for ‘qualified opportunity’ each place it ap-  
22              pears,

23              “(2) by substituting ‘section 1400Z–  
24              2(b)(2)(B)(vii)’ for ‘section 1400Z–2(d)(1)’ each  
25              place it appears, and

1 “(3) by treating any reference (after the appli-  
2 cation of paragraph (1)) to qualified rural oppor-  
3 tunity zone stock, a qualified rural opportunity zone  
4 partnership interest, a qualified rural opportunity  
5 zone business, or qualified opportunity zone business  
6 property as stock, an interest, a business, or prop-  
7 erty, respectively, described in (I) or (II), as the case  
8 may be, of section 1400Z-2(b)(2)(B)(vii).

9 **“SEC. 6039L. INFORMATION REQUIRED FROM QUALIFIED**  
10 **OPPORTUNITY ZONE BUSINESSES AND**  
11 **QUALIFIED RURAL OPPORTUNITY ZONE**  
12 **BUSINESSES.**

13 “(a) IN GENERAL.—Every applicable qualified oppor-  
14 tunity zone business shall furnish to the qualified oppor-  
15 tunity fund described in subsection (b) a written state-  
16 ment in such manner and setting forth such information  
17 as the Secretary may by regulations prescribe for purposes  
18 of enabling such qualified opportunity fund to meet the  
19 requirements of section 6039K(b)(5).

20 “(b) APPLICABLE QUALIFIED OPPORTUNITY ZONE  
21 BUSINESS.—For purposes of subsection (a), the term ‘ap-  
22 plicable qualified opportunity zone business’ means any  
23 qualified opportunity zone business—

24 “(1) which is a trade or business of a qualified  
25 opportunity fund,

1 “(2) in which a qualified opportunity fund holds  
2 qualified opportunity zone stock, or

3 “(3) in which a qualified opportunity fund holds  
4 a qualified opportunity zone partnership interest.

5 “(c) OTHER TERMS.—Any term used in this section  
6 which is also used in subchapter Z of chapter 1 shall have  
7 the meaning given such term under such subchapter.

8 “(d) APPLICATION TO QUALIFIED RURAL OPPOR-  
9 TUNITY BUSINESSES.—Every applicable qualified rural  
10 opportunity zone business (as defined in subsection (b) de-  
11 termined after application of the substitutions described  
12 in this sentence) shall furnish the written statement re-  
13 quired under subsection (a), applied—

14 “(1) by substituting ‘qualified rural oppor-  
15 tunity’ for ‘qualified opportunity’ each place it ap-  
16 pears, and

17 “(2) by treating any reference (after the appli-  
18 cation of paragraph (1)) to qualified rural oppor-  
19 tunity zone stock, a qualified rural opportunity zone  
20 partnership interest, or a qualified rural opportunity  
21 zone business as stock, an interest, or a business, re-  
22 spectively, described in (I) or (II), as the case may  
23 be, of section 1400Z–2(b)(2)(B)(vii).”.

24 (2) PENALTIES.—

1 (A) IN GENERAL.—Part II of subchapter  
2 B of chapter 68 is amended by inserting after  
3 section 6725 the following new section:

4 **“SEC. 6726. FAILURE TO COMPLY WITH INFORMATION RE-**  
5 **PORTING REQUIREMENTS RELATING TO**  
6 **QUALIFIED OPPORTUNITY FUNDS AND**  
7 **QUALIFIED RURAL OPPORTUNITY FUNDS.**

8 “(a) IN GENERAL.—In the case of any person re-  
9 quired to file a return under section 6039K fails to file  
10 a complete and correct return under such section in the  
11 time and in the manner prescribed therefor, such person  
12 shall pay a penalty of \$500 for each day during which  
13 such failure continues.

14 “(b) LIMITATION.—

15 “(1) IN GENERAL.—The maximum penalty  
16 under this section on failures with respect to any 1  
17 return shall not exceed \$10,000.

18 “(2) LARGE QUALIFIED OPPORTUNITY  
19 FUNDS.—In the case of any failure described in sub-  
20 section (a) with respect to a fund the gross assets  
21 of which (determined on the last day of the taxable  
22 year) are in excess of \$10,000,000, paragraph (1)  
23 shall be applied by substituting ‘\$50,000’ for  
24 ‘\$10,000’.

1 “(c) PENALTY IN CASES OF INTENTIONAL DIS-  
2 REGARD.—If a failure described in subsection (a) is due  
3 to intentional disregard, then—

4 “(1) subsection (a) shall be applied by sub-  
5 stituting ‘\$2,500’ for ‘\$500’,

6 “(2) subsection (b)(1) shall be applied by sub-  
7 stituting ‘\$50,000’ for ‘\$10,000’, and

8 “(3) subsection (b)(2) shall be applied by sub-  
9 stituting ‘\$250,000’ for ‘\$50,000’.

10 “(d) INFLATION ADJUSTMENT.—

11 “(1) IN GENERAL.—In the case of any failure  
12 relating to a return required to be filed in a calendar  
13 year beginning after 2025, each of the dollar  
14 amounts in subsections (a), (b), and (c) shall be in-  
15 creased by an amount equal to such dollar amount  
16 multiplied by the cost-of-living adjustment deter-  
17 mined under section 1(f)(3) for the calendar year  
18 determined by substituting ‘calendar year 2024’ for  
19 ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

20 “(2) ROUNDING.—

21 “(A) IN GENERAL.—If the \$500 dollar  
22 amount in subsection (a) and (c)(1) or the  
23 \$2,500 amount in subsection (c)(1), after being  
24 increased under paragraph (1), is not a mul-

1           multiple of \$10, such dollar amount shall be round-  
2           ed to the next lowest multiple of \$10.

3           “(B) ASSET THRESHOLD.—If the  
4           \$10,000,000 dollar amount in subsection (b)(2),  
5           after being increased under paragraph (1), is  
6           not a multiple of \$10,000, such dollar amount  
7           shall be rounded to the next lowest multiple of  
8           \$10,000.

9           “(C) OTHER DOLLAR AMOUNTS.—If any  
10          dollar amount in subsection (b) or (c) (other  
11          than any amount to which subparagraph (A) or  
12          (B) applies), after being increased under para-  
13          graph (1), is not a multiple of \$1,000, such dol-  
14          lar amount shall be rounded to the next lowest  
15          multiple of \$1,000.”.

16          (B) INFORMATION REQUIRED TO BE SENT  
17          TO OTHER TAXPAYERS.—Section 6724(d)(2) is  
18          amended—

19               (i) by striking “or” at the end of sub-  
20               paragraph (KK),

21               (ii) by striking the period at the end  
22               of the subparagraph (LL) and inserting a  
23               comma, and

24               (iii) by inserting after subparagraph  
25               (LL) the following new subparagraphs:

1 “(MM) section 6039K(c) (relating to dis-  
2 position of qualified opportunity fund invest-  
3 ments), or

4 “(NN) section 6039L (relating to informa-  
5 tion required from certain qualified opportunity  
6 zone businesses and qualified rural opportunity  
7 zone businesses).”.

8 (3) ELECTRONIC FILING.—Section 6011(e) is  
9 amended by adding at the end the following new  
10 paragraph:

11 “(8) QUALIFIED OPPORTUNITY FUNDS AND  
12 QUALIFIED RURAL OPPORTUNITY FUNDS.—Notwith-  
13 standing paragraphs (1) and (2), any return filed by  
14 a qualified opportunity fund or qualified rural oppor-  
15 tunity fund shall be filed on magnetic media or other  
16 machine-readable form.”.

17 (4) CLERICAL AMENDMENTS.—

18 (A) The table of sections for subpart A of  
19 part III of subchapter A of chapter 61 is  
20 amended by inserting after the item relating to  
21 section 6039J the following new items:

“Sec. 6039K. Returns with respect to qualified opportunity funds and qualified rural opportunity funds.

“Sec. 6039L. Information required from qualified opportunity zone businesses and qualified rural opportunity zone businesses.”.”.

22 (B) The table of sections for part II of  
23 subchapter B of chapter 68 is amended by in-

1           serting after the item relating to section 6725  
2           the following new item:

“Sec. 6726. Failure to comply with information reporting requirements relating  
to qualified opportunity funds and qualified rural opportunity  
funds.”.

3           (5) EFFECTIVE DATE.—The amendments made  
4           by this subsection shall apply to taxable years begin-  
5           ning after the date of the enactment of this Act.

6           (e) SECRETARY REPORTING OF DATA ON OPPOR-  
7           TUNITY ZONE AND RURAL OPPORTUNITY ZONE TAX IN-  
8           CENTIVES.—

9           (1) IN GENERAL.—As soon as practical after  
10          the date of the enactment of this Act, and annually  
11          thereafter, the Secretary of the Treasury, or the  
12          Secretary’s delegate (referred to in this section as  
13          the “Secretary”), in consultation with the Director  
14          of the Bureau of the Census and such other agencies  
15          as the Secretary determines appropriate, shall make  
16          publicly available a report on qualified opportunity  
17          funds.

18          (2) INFORMATION INCLUDED.—The report re-  
19          quired under paragraph (1) shall include, to the ex-  
20          tent available, the following information:

21                (A) The number of qualified opportunity  
22                funds.

23                (B) The aggregate dollar amount of assets  
24                held in qualified opportunity funds.

1           (C) The aggregate dollar amount of invest-  
2           ments made by qualified opportunity funds in  
3           qualified opportunity fund property, stated sep-  
4           arately for each North American Industry Clas-  
5           sification System (NAICS) code.

6           (D) The percentage of population census  
7           tracts designated as qualified opportunity zones  
8           that have received qualified opportunity fund  
9           investments.

10          (E) For each population census tract des-  
11          ignated as a qualified opportunity zone, the ap-  
12          proximate average monthly number of full-time  
13          equivalent employees of the qualified oppor-  
14          tunity zone businesses in such qualified oppor-  
15          tunity zone for the preceding 12-month period  
16          (within numerical ranges identified by the Sec-  
17          retary) or such other indication of the employ-  
18          ment impact of such qualified opportunity fund  
19          businesses as determined appropriate by the  
20          Secretary.

21          (F) The percentage of the total amount of  
22          investments made by qualified opportunity  
23          funds in—

24               (i) qualified opportunity zone property  
25               which is real property; and

1 (ii) other qualified opportunity zone  
2 property.

3 (G) For each population census tract, the  
4 aggregate approximate number of residential  
5 units resulting from investments made by quali-  
6 fied opportunity funds in real property.

7 (H) The aggregate dollar amount of in-  
8 vestments made by qualified opportunity funds  
9 in each population census tract.

10 (3) ADDITIONAL INFORMATION.—

11 (A) IN GENERAL.—Beginning with the re-  
12 port submitted under paragraph (1) for the 6th  
13 year after the date of the enactment of this Act,  
14 the Secretary shall include in such report the  
15 impacts and outcomes of a designation of a  
16 population census tract as a qualified oppor-  
17 tunity zone as measured by economic indicators,  
18 such as job creation, poverty reduction, new  
19 business starts, and other metrics as deter-  
20 mined by the Secretary.

21 (B) SEMI-DECENNIAL INFORMATION.—

22 (i) IN GENERAL.—In the case of any  
23 report submitted under paragraph (1) in  
24 the 6th year or the 11th year after the  
25 date of the enactment of this Act, the Sec-

1           retary shall include the following informa-  
2           tion:

3                   (I) For population census tracts  
4                   designated as a qualified opportunity  
5                   zone, a comparison (based on aggre-  
6                   gate information) of the factors listed  
7                   in clause (iii) between the 5-year pe-  
8                   riod ending on the date of the enact-  
9                   ment of Public Law 115–97 and the  
10                  most recent 5-year period for which  
11                  data is available.

12                  (II) For population census tracts  
13                  designated as a qualified opportunity  
14                  zone, a comparison (based on aggre-  
15                  gate information) of the factors listed  
16                  in clause (iii) for the most recent 5-  
17                  year period for which data is available  
18                  between such population census tracts  
19                  and a similar population census tracts  
20                  that were not designated as a quali-  
21                  fied opportunity zone.

22                  (ii) CONTROL GROUPS.—For purposes  
23                  of clause (i), the Secretary may combine  
24                  population census tracts into such groups

1 as the Secretary determines appropriate  
2 for purposes of making comparisons.

3 (iii) FACTORS LISTED.—The factors  
4 listed in this clause are the following:

5 (I) The unemployment rate.

6 (II) The number of persons  
7 working in the population census  
8 tract, including the percentage of such  
9 persons who were not residents in the  
10 population census tract in the pre-  
11 ceding year.

12 (III) Individual, family, and  
13 household poverty rates.

14 (IV) Median family income of  
15 residents of the population census  
16 tract.

17 (V) Demographic information on  
18 residents of the population census  
19 tract, including age, income, edu-  
20 cation, race, and employment.

21 (VI) The average percentage of  
22 income of residents of the population  
23 census tract spent on rent annually.

24 (VII) The number of residences  
25 in the population census tract.

1 (VIII) The rate of home owner-  
2 ship in the population census tract.

3 (IX) The average value of resi-  
4 dential property in the population cen-  
5 sus tract.

6 (X) The number of affordable  
7 housing units in the population census  
8 tract.

9 (XI) The number and percentage  
10 of residents in the population census  
11 tract that were not employed for the  
12 preceding year.

13 (XII) The number of new busi-  
14 ness starts in the population census  
15 tract.

16 (XIII) The distribution of em-  
17 ployees in the population census tract  
18 by North American Industry Classi-  
19 fication System (NAICS) code.

20 (4) PROTECTION OF IDENTIFIABLE RETURN IN-  
21 FORMATION.—In making reports required under this  
22 subsection, the Secretary—

23 (A) shall establish appropriate procedures  
24 to ensure that any amounts reported do not dis-  
25 close taxpayer return information that can be

1 associated with any particular taxpayer or com-  
2 petitive or proprietary information, and

3 (B) if necessary to protect taxpayer return  
4 information, may combine information required  
5 with respect to individual population census  
6 tracts into larger geographic areas.

7 (5) DEFINITIONS.—Any term used in this sub-  
8 section which is also used in subchapter Z of chapter  
9 1 of the Internal Revenue Code of 1986 shall have  
10 the meaning given such term under such subchapter.

11 (6) REPORTS ON QUALIFIED RURAL OPPOR-  
12 TUNITY FUNDS.—The Secretary shall make publicly  
13 available, with respect to qualified rural opportunity  
14 funds, separate reports as required under this sub-  
15 section, applied—

16 (A) by substituting “qualified rural oppor-  
17 tunity” for “qualified opportunity” each place it  
18 appears,

19 (B) by substituting a reference to this Act  
20 for “Public Law 115–97”, and

21 (C) by treating any reference (after the ap-  
22 plication of subparagraph (A)) to qualified rural  
23 opportunity zone stock, qualified rural oppor-  
24 tunity zone partnership interest, qualified rural  
25 opportunity zone business, or qualified oppor-

1           tunity zone business property as stock, interest,  
2           business, or property, respectively, described in  
3           (I) or (II), as the case may be, of section  
4           1400Z-2(b)(2)(B)(vii) of the Internal Revenue  
5           Code of 1986.

6 **SEC. 111103. INCREASED DOLLAR LIMITATIONS FOR EX-**  
7 **PENSING OF CERTAIN DEPRECIABLE BUSI-**  
8 **NESS ASSETS.**

9       (a) IN GENERAL.—Section 179(b) is amended—  
10           (1) in paragraph (1), by striking “\$1,000,000”  
11           and inserting “\$2,500,000” , and  
12           (2) in paragraph (2), by striking “\$2,500,000”  
13           and inserting “\$4,000,000”.

14       (b)       CONFORMING       AMENDMENTS.—Section  
15       179(b)(6)(A) is amended—  
16           (1) by inserting “(2025 in the case of the dollar  
17           amounts in paragraphs (1) and (2))” after “In the  
18           case of any taxable year beginning after 2018”, and  
19           (2) in clause (ii), by striking “determined by  
20           substituting ‘calendar year 2017’ for ‘calendar year  
21           2016’ in subparagraph (A)(ii) thereof.” and insert-  
22           ing “determined by substituting in subparagraph  
23           (A)(ii) thereof—

1 “(I) in the case of amounts in  
2 paragraphs (1) and (2), ‘calendar year  
3 2024’ for ‘calendar year 2016’, and

4 “(II) in the case of the amount  
5 in paragraph (5)(A), ‘calendar year  
6 2017’ for ‘calendar year 2016’.”.

7 (c) **EFFECTIVE DATE.**—The amendments made by  
8 this section shall apply to property placed in service in  
9 taxable years beginning after December 31, 2024.

10 **SEC. 111104. REPEAL OF REVISION TO DE MINIMIS RULES**  
11 **FOR THIRD PARTY NETWORK TRANS-**  
12 **ACTIONS.**

13 (a) **REINSTATEMENT OF EXCEPTION FOR DE MINI-**  
14 **MIS PAYMENTS AS IN EFFECT PRIOR TO ENACTMENT OF**  
15 **AMERICAN RESCUE PLAN ACT OF 2021.**—

16 (1) **IN GENERAL.**—Section 6050W(e) is amend-  
17 ed to read as follows:

18 “(e) **EXCEPTION FOR DE MINIMIS PAYMENTS BY**  
19 **THIRD PARTY SETTLEMENT ORGANIZATIONS.**—A third  
20 party settlement organization shall be required to report  
21 any information under subsection (a) with respect to third  
22 party network transactions of any participating payee only  
23 if—

1           “(1) the amount which would otherwise be re-  
2           ported under subsection (a)(2) with respect to such  
3           transactions exceeds \$20,000, and

4           “(2) the aggregate number of such transactions  
5           exceeds 200.”.

6           (2) EFFECTIVE DATE.—The amendment made  
7           by this subsection shall take effect as if included in  
8           section 9674 of the American Rescue Plan Act.

9           (b) APPLICATION OF DE MINIMIS RULE FOR THIRD  
10          PARTY NETWORK TRANSACTIONS TO BACKUP WITH-  
11          HOLDING.—

12          (1) IN GENERAL.—Section 3406(b) is amended  
13          by adding at the end the following new paragraph:

14          “(8) OTHER REPORTABLE PAYMENTS INCLUDE  
15          PAYMENTS IN SETTLEMENT OF THIRD PARTY NET-  
16          WORK TRANSACTIONS ONLY WHERE AGGREGATE  
17          TRANSACTIONS EXCEED REPORTING THRESHOLD  
18          FOR THE CALENDAR YEAR.—

19          “(A) IN GENERAL.—Any payment in set-  
20          tlement of a third party network transaction re-  
21          quired to be shown on a return required under  
22          section 6050W which is made during any cal-  
23          endar year shall be treated as a reportable pay-  
24          ment only if—

1 “(i) the aggregate number of trans-  
2 actions with respect to the participating  
3 payee during such calendar year exceeds  
4 the number of transactions specified in  
5 section 6050W(e)(2), and

6 “(ii) the aggregate amount of trans-  
7 actions with respect to the participating  
8 payee during such calendar year exceeds  
9 the dollar amount specified in section  
10 6050W(e)(1) at the time of such payment.

11 “(B) EXCEPTION IF THIRD PARTY NET-  
12 WORK TRANSACTIONS MADE IN PRIOR YEAR  
13 WERE REPORTABLE.—Subparagraph (A) shall  
14 not apply with respect to payments to any par-  
15 ticipating payee during any calendar year if one  
16 or more payments in settlement of third party  
17 network transactions made by the payor to the  
18 participating payee during the preceding cal-  
19 endar year were reportable payments.”.

20 (2) EFFECTIVE DATE.—The amendment made  
21 by this subsection shall apply to calendar years be-  
22 ginning after December 31, 2024.

1 **SEC. 111105. INCREASE IN THRESHOLD FOR REQUIRING IN-**  
2 **FORMATION REPORTING WITH RESPECT TO**  
3 **CERTAIN PAYEES.**

4 (a) IN GENERAL.—Section 6041(a) is amended by  
5 striking “\$600” and inserting “\$2,000”.

6 (b) INFLATION ADJUSTMENT.—Section 6041 is  
7 amended by adding at the end the following new sub-  
8 section:

9 “(h) INFLATION ADJUSTMENT.—In the case of any  
10 calendar year after 2026, the dollar amount in subsection  
11 (a) shall be increased by an amount equal to—

12 “(1) such dollar amount, multiplied by

13 “(2) the cost-of-living adjustment determined  
14 under section 1(f)(3) for such calendar year, deter-  
15 mined by substituting ‘calendar year 2025’ for ‘cal-  
16 endar year 2016’ in subparagraph (A)(ii) thereof.

17 If any increase under the preceding sentence is not a mul-  
18 tiple of \$100, such increase shall be rounded to the nearest  
19 multiple of \$100.”.

20 (c) APPLICATION TO REPORTING ON REMUNERATION  
21 FOR SERVICES.—Section 6041A(a)(2) is amended by  
22 striking “is \$600 or more” and inserting “equals or ex-  
23 ceeds the dollar amount in effect for such calendar year  
24 under section 6041(a)”.

25 (d) APPLICATION TO BACKUP WITHHOLDING.—Sec-  
26 tion 3406(b)(6) is amended—

1 (1) by striking “\$600” in subparagraph (A)  
2 and inserting “the dollar amount in effect for such  
3 calendar year under section 6041(a)”, and

4 (2) by striking “ONLY WHERE AGGREGATE FOR  
5 CALENDAR YEAR IS \$600 OR MORE” in the heading  
6 and inserting “ONLY IF IN EXCESS OF THRESHOLD”.

7 (e) CONFORMING AMENDMENTS.—

8 (1) The heading of section 6041(a) is amended  
9 by striking “OF \$600 OR MORE” and inserting “EX-  
10 CEEDING THRESHOLD”.

11 (2) Section 6041(a) is amended by striking  
12 “taxable year” and inserting “calendar year”.

13 (f) EFFECTIVE DATE.—The amendments made by  
14 this section shall apply with respect to payments made  
15 after December 31, 2025.

16 **SEC. 111106. REPEAL OF EXCISE TAX ON INDOOR TANNING**  
17 **SERVICES.**

18 (a) IN GENERAL.—Subtitle D is amended by striking  
19 chapter 49 and by striking the item relating to such chap-  
20 ter in the table of chapters of such subtitle.

21 (b) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to services performed after the  
23 date of the enactment of this Act.

1 **SEC. 111107. EXCLUSION OF INTEREST ON LOANS SECURED**  
2 **BY RURAL OR AGRICULTURAL REAL PROP-**  
3 **ERTY.**

4 (a) IN GENERAL.—Part III of subchapter B of chap-  
5 ter 1 is amended by inserting after section 139I the fol-  
6 lowing new section:

7 **“SEC. 139J. INTEREST ON LOANS SECURED BY RURAL OR**  
8 **AGRICULTURAL REAL PROPERTY.**

9 “(a) IN GENERAL.—Gross income shall not include  
10 25 percent of the interest received by a qualified lender  
11 on any qualified real estate loan.

12 “(b) QUALIFIED LENDER.—For purposes of this sec-  
13 tion, the term ‘qualified lender’ means—

14 “(1) any bank or savings association the depos-  
15 its of which are insured under the Federal Deposit  
16 Insurance Act (12 U.S.C. 1811 et seq.),

17 “(2) any State- or federally-regulated insurance  
18 company,

19 “(3) any entity wholly owned, directly or indi-  
20 rectly, by a company that is treated as a bank hold-  
21 ing company for purposes of section 8 of the Inter-  
22 national Banking Act of 1978 (12 U.S.C. 3106) if—

23 “(A) such entity is organized, incor-  
24 porated, or established under the laws of the  
25 United States or any State of the United  
26 States, and

1           “(B) the principal place of business of  
2           such entity is in the United States (including  
3           any territory of the United States),

4           “(4) any entity wholly owned, directly or indi-  
5           rectly, by a company that is considered an insurance  
6           holding company under the laws of any State if such  
7           entity satisfies the requirements described in sub-  
8           paragraphs (A) and (B) of paragraph (3), and

9           “(5) with respect to interest received on a quali-  
10          fied real estate loan secured by real estate described  
11          in subsection (c)(3)(A), any federally chartered in-  
12          strumentality of the United States established under  
13          section 8.1(a) of the Farm Credit Act of 1971 (12  
14          U.S.C. 2279aa-1(a)).

15          “(c) QUALIFIED REAL ESTATE LOAN.—For purposes  
16          of this section—

17                 “(1) IN GENERAL.—The term ‘qualified real es-  
18                 tate loan’ means any loan—

19                         “(A) secured by—

20                                 “(i) rural or agricultural real estate,  
21                                 or

22                                 “(ii) a leasehold mortgage (with a sta-  
23                                 tus as a lien) on rural or agricultural real  
24                                 estate,

1           “(B) made to a person other than a speci-  
2           fied foreign entity (as defined in section  
3           7701(a)(51)), and

4           “(C) made after the date of the enactment  
5           of this section and before January 1, 2029.

6           For purposes of the preceding sentence, the deter-  
7           mination of whether property securing such loan is  
8           rural or agricultural real estate shall be made as of  
9           the time the interest income on such loan is accrued.

10          “(2) REFINANCINGS.—For purposes of sub-  
11          paragraphs (A) and (C) of paragraph (1), a loan  
12          shall not be treated as made after the date of the  
13          enactment of this section to the extent that the pro-  
14          ceeds of such loan are used to refinance a loan  
15          which was made on or before the date of the enact-  
16          ment of this section (or, in the case of any series of  
17          refinancings, the original loan was made on or be-  
18          fore such date).

19          “(3) RURAL OR AGRICULTURAL REAL ES-  
20          TATE.—The term ‘rural or agricultural real estate’  
21          means—

22                 “(A) any real property which is substan-  
23                 tially used for the production of one or more  
24                 agricultural products,

1           “(B) any real property which is substan-  
2           tially used in the trade or business of fishing or  
3           seafood processing, and

4           “(C) any aquaculture facility.

5       Such term shall not include any property which is  
6       not located in a State or a possession of the United  
7       States.

8           “(4) AQUACULTURE FACILITY.—The term  
9       ‘aquaculture facility’ means any land, structure, or  
10      other appurtenance that is used for aquaculture (in-  
11      cluding any hatchery, rearing pond, raceway, pen, or  
12      incubator).

13      “(d) COORDINATION WITH SECTION 265.—Qualified  
14      real estate loans shall be treated as obligations described  
15      in section 265(a)(2) the interest on which is wholly exempt  
16      from the taxes imposed by this subtitle.”.

17      (b) CLERICAL AMENDMENT.—The table of sections  
18      for part III of subchapter B of chapter 1 is amended by  
19      inserting after the item relating to section 139I the fol-  
20      lowing new item:

      “Sec. 139J. Interest on loans secured by rural or agricultural real property.”.

21      (c) EFFECTIVE DATE.—The amendments made by  
22      this section shall apply to taxable years ending after the  
23      date of the enactment of this Act.

1 **SEC. 111108. TREATMENT OF CERTAIN QUALIFIED SOUND**  
2 **RECORDING PRODUCTIONS.**

3 (a) **ELECTION TO TREAT COSTS AS EXPENSES.—**  
4 Section 181(a)(1) is amended by striking “qualified film  
5 or television production, and any qualified live theatrical  
6 production,” and inserting “qualified film or television  
7 production, any qualified live theatrical production, and  
8 any qualified sound recording production”.

9 (b) **DOLLAR LIMITATION.—**Section 181(a)(2) is  
10 amended by adding at the end the following new subpara-  
11 graph:

12 “(C) **QUALIFIED SOUND RECORDING PRO-**  
13 **DUCTION.—**Paragraph (1) shall not apply to so  
14 much of the aggregate cost of any qualified  
15 sound recording production, or to so much of  
16 the aggregate, cumulative cost of all such quali-  
17 fied sound recording productions in the taxable  
18 year, as exceeds \$150,000.”.

19 (c) **NO OTHER DEDUCTION OR AMORTIZATION DE-**  
20 **DUCTION ALLOWABLE.—**Section 181(b) is amended by  
21 striking “qualified film or television production or any  
22 qualified live theatrical production” and inserting “quali-  
23 fied film or television production, any qualified live theat-  
24 rical production, or any qualified sound recording produc-  
25 tion”.

1 (d) ELECTION.—Section 181(c)(1) is amended by  
2 striking “qualified film or television production or any  
3 qualified live theatrical production” and inserting “quali-  
4 fied film or television production, any qualified live theat-  
5 rical production, or any qualified sound recording produc-  
6 tion”.

7 (e) QUALIFIED SOUND RECORDING PRODUCTION  
8 DEFINED.—Section 181 is amended by redesignating sub-  
9 sections (f) and (g) as subsections (g) and (h), respec-  
10 tively, and by inserting after subsection (e) the following  
11 new subsection:

12 “(f) QUALIFIED SOUND RECORDING PRODUCTION.—  
13 For purposes of this section, the term ‘qualified sound re-  
14 cording production’ means a sound recording (as defined  
15 in section 101 of title 17, United States Code) produced  
16 and recorded in the United States.”.

17 (f) APPLICATION OF TERMINATION.—Section 181(g)  
18 is amended by striking “qualified film and television pro-  
19 ductions or qualified live theatrical productions” and in-  
20 serting “qualified film and television productions, qualified  
21 live theatrical productions, and qualified sound recording  
22 productions”.

23 (g) BONUS DEPRECIATION.—

24 (1) QUALIFIED SOUND RECORDING PRODUC-  
25 TION AS QUALIFIED PROPERTY.—Section

1       168(k)(2)(A)(i), as amended by the preceding provi-  
2       sions of this Act, is amended—

3               (A) by striking “or” at the end of sub-  
4       clause (IV), by striking “and” and inserting  
5       “or” at the end of subclause (V), and by insert-  
6       ing after subclause (V) the following:

7                       “(VI) which is a qualified sound  
8       recording production (as defined in  
9       subsection (f) of section 181) which is  
10      placed in service before January 1,  
11      2029, for which a deduction would  
12      have been allowable under section 181  
13      without regard to subsections (a)(2)  
14      and (h) of such section or this sub-  
15      section, and”, and

16               (B) in subclauses (IV) and (V) (as so  
17      amended) by striking “without regard to sub-  
18      sections (a)(2) and (g)” both places it appears  
19      and inserting “without regard to subsections  
20      (a)(2) and (h)”.

21               (2) PRODUCTION PLACED IN SERVICE.—Section  
22      168(k)(2)(H) is amended by striking “and” at the  
23      end of clause (i), by striking the period at the end  
24      of clause (ii) and inserting “, and”, and by adding  
25      after clause (ii) the following:

1 “(iii) a qualified sound recording pro-  
2 duction shall be considered to be placed in  
3 service at the time of initial release or  
4 broadcast.”.

5 (h) CONFORMING AMENDMENTS.—

6 (1) The heading for section 181 is amended to  
7 read as follows: “**TREATMENT OF CERTAIN**  
8 **QUALIFIED PRODUCTIONS.**”.

9 (2) The table of sections for part VI of sub-  
10 chapter B of chapter 1 is amended by striking the  
11 item relating to section 181 and inserting the fol-  
12 lowing new item:

“Sec. 181. Treatment of certain qualified productions.”.

13 (i) EFFECTIVE DATE.—The amendments made by  
14 this section shall apply to productions commencing in tax-  
15 able years ending after the date of the enactment of this  
16 Act.

17 **SEC. 111109. MODIFICATIONS TO LOW-INCOME HOUSING**  
18 **CREDIT.**

19 (a) STATE HOUSING CREDIT CEILING INCREASE FOR  
20 LOW-INCOME HOUSING CREDIT.—

21 (1) IN GENERAL.—Section 42(h)(3)(I) is  
22 amended—

23 (A) by striking “and 2021,” and inserting  
24 “2021, 2026, 2027, 2028, and 2029,” and

1 (B) by striking “2018, 2019, 2020, AND  
2 2021” in the heading and inserting “CERTAIN  
3 CALENDAR YEARS”.

4 (2) EFFECTIVE DATE.—The amendments made  
5 by this subsection shall apply to calendar years after  
6 2025.

7 (b) TAX-EXEMPT BOND FINANCING REQUIRE-  
8 MENT.—

9 (1) IN GENERAL.—Section 42(h)(4) is amended  
10 by striking subparagraph (B) and inserting the fol-  
11 lowing:

12 “(B) SPECIAL RULE WHERE MINIMUM  
13 PERCENT OF BUILDINGS IS FINANCED WITH  
14 TAX-EXEMPT BONDS SUBJECT TO VOLUME  
15 CAP.—For purposes of subparagraph (A), para-  
16 graph (1) shall not apply to any portion of the  
17 credit allowable under subsection (a) with re-  
18 spect to a building if—

19 “(i) 50 percent or more of the aggre-  
20 gate basis of such building and the land on  
21 which the building is located is financed by  
22 1 or more obligations described in subpara-  
23 graph (A), or

24 “(ii)(I) 25 percent or more of the ag-  
25 gregate basis of such building and the land

1 on which the building is located is financed  
2 by 1 or more qualified obligations, and

3 “(II) 1 or more of such qualified obli-  
4 gations—

5 “(aa) are part of an issue the  
6 issue date of which is after December  
7 31, 2025, and

8 “(bb) provide the financing for  
9 not less than 5 percent of the aggre-  
10 gate basis of such building and the  
11 land on which the building is located.

12 “(C) QUALIFIED OBLIGATION.—For pur-  
13 poses of subparagraph (B)(ii), the term ‘quali-  
14 fied obligation’ means an obligation which is de-  
15 scribed in subparagraph (A) and which is part  
16 of an issue the issue date of which is before  
17 January 1, 2030.”.

18 (2) EFFECTIVE DATE.—

19 (A) IN GENERAL.—The amendment made  
20 by this subsection shall apply to buildings  
21 placed in service in taxable years beginning  
22 after December 31, 2025.

23 (B) REHABILITATION EXPENDITURES  
24 TREATED AS SEPARATE NEW BUILDING.—In  
25 the case of any building with respect to which

1           any expenditures are treated as a separate new  
2           building under section 42(e) of the Internal  
3           Revenue Code of 1986, for purposes of sub-  
4           paragraph (A), both the existing building and  
5           the separate new building shall be treated as  
6           having been placed in service on the date such  
7           expenditures are treated as placed in service  
8           under section 42(e)(4) of such Code.

9           (c) TEMPORARY INCLUSION OF INDIAN AREAS AND  
10          RURAL AREAS AS DIFFICULT DEVELOPMENT AREAS FOR  
11          PURPOSES OF CERTAIN BUILDINGS.—

12           (1) IN GENERAL.—Section 42(d)(5)(B)(iii)(I) is  
13          amended by inserting before the period the fol-  
14          lowing: “, and, in the case of buildings placed in  
15          service after December 31, 2025 and before January  
16          1, 2030, any Indian area or rural area”.

17           (2) INDIAN AREA; RURAL AREA.—Section  
18          42(d)(5)(B)(iii) is amended by redesignating sub-  
19          clause (II) as subclause (IV) and by inserting after  
20          subclause (I) the following new subclauses:

21                   “(II) INDIAN AREA.—For pur-  
22                   poses of subclause (I), the term ‘In-  
23                   dian area’ means any Indian area (as  
24                   defined in section 4(11) of the Native  
25                   American Housing Assistance and

1 Self Determination Act of 1996 (25  
2 U.S.C. 4103(11))) and any housing  
3 area (as defined in section 801(5) of  
4 such Act (25 U.S.C. 4221(5))).

5 “(III) RURAL AREA.—For pur-  
6 poses of subclause (I), the term ‘rural  
7 area’ means any non-metropolitan  
8 area, or any rural area as defined by  
9 section 520 of the Housing Act of  
10 1949, which is identified by the quali-  
11 fied allocation plan under subsection  
12 (m)(1)(B).”.

13 (3) ELIGIBLE BUILDINGS.—Section  
14 42(d)(5)(B)(iii), as amended by paragraph (2), is  
15 further amended by adding at the end the following  
16 new subclause:

17 “(V) SPECIAL RULE FOR BUILD-  
18 INGS IN INDIAN AREAS.—In the case  
19 of an area which is a difficult develop-  
20 ment area solely because it is an In-  
21 dian area, a building shall not be  
22 treated as located in such area unless  
23 such building is assisted or financed  
24 under the Native American Housing  
25 Assistance and Self Determination

1 Act of 1996 (25 U.S.C. 4101 et seq.)  
2 or the project sponsor is an Indian  
3 tribe (as defined in section  
4 45A(c)(6)), a tribally designated hous-  
5 ing entity (as defined in section 4(22)  
6 of such Act (25 U.S.C. 4103(22))), or  
7 wholly owned or controlled by such an  
8 Indian tribe or tribally designated  
9 housing entity.”.

10 (4) EFFECTIVE DATE.—The amendments made  
11 by this subsection shall apply to buildings placed in  
12 service after December 31, 2025.

13 **SEC. 111110. INCREASED GROSS RECEIPTS THRESHOLD**  
14 **FOR SMALL MANUFACTURING BUSINESSES.**

15 (a) IN GENERAL.—Section 448(c) is amended by re-  
16 designating paragraph (4) as paragraph (5) and by insert-  
17 ing after paragraph (3) the following new paragraph:

18 “(4) GROSS RECEIPTS TEST FOR MANUFAC-  
19 TURING TAXPAYERS.—In the case of a manufac-  
20 turing taxpayer, paragraph (1) shall be applied by  
21 substituting ‘\$80,000,000’ for ‘\$25,000,000’.”.

22 (b) INFLATION ADJUSTMENT.—Section 448(c)(5) (as  
23 so redesignated) is amended by striking “the dollar  
24 amount in paragraph (1) shall be increased” and inserting

1 “the dollar amounts in paragraphs (1) and (4) shall each  
2 be increased”.

3 (c) MANUFACTURING TAXPAYER DEFINED.—Section  
4 448(d) is amended by redesignating paragraph (8) as  
5 paragraph (9) and by inserting after paragraph (7) the  
6 following new paragraph:

7 “(8) MANUFACTURING TAXPAYER.—

8 “(A) IN GENERAL.—The term ‘manufac-  
9 turing taxpayer’ means a corporation or part-  
10 nership substantially all the gross receipts of  
11 which during the 3-taxable-year period de-  
12 scribed in subsection (c)(1) are derived from  
13 the lease, rental, license, sale, exchange, or  
14 other disposition of qualified products.

15 “(B) QUALIFIED PRODUCT.—For purposes  
16 of subparagraph (A), the term ‘qualified prod-  
17 uct’ means a product that is both—

18 “(i) tangible personal property which  
19 is not a food or beverage prepared in the  
20 same building as a retail establishment in  
21 which substantially similar property is sold  
22 to the public, and

23 “(ii) produced or manufactured by the  
24 taxpayer in a manner which results in a  
25 substantial transformation (within the

1 meaning of section 168(n)(2)(D)) of the  
2 property comprising the product.

3 “(C) AGGREGATION RULE.—Solely for pur-  
4 poses of determining whether a taxpayer is a  
5 manufacturing taxpayer under subparagraph  
6 (A)—

7 “(i) gross receipts shall be determined  
8 under the rules of paragraphs (2) and (3)  
9 of subsection (c), and

10 “(ii) for purposes of subsection (c)(2),  
11 in applying section 52(b), the term ‘trade  
12 or business’ shall include any activity  
13 treated as a trade or business under para-  
14 graph (5) or (6) of section 469(c) (deter-  
15 mined without regard to the phrase ‘To  
16 the extent provided in regulations’ in such  
17 paragraph (6)).”.

18 (d) EFFECTIVE DATE.—The amendments made by  
19 this section shall apply to taxable years beginning after  
20 December 31, 2025.

1 **SEC. 111111. GLOBAL INTANGIBLE LOW-TAXED INCOME DE-**  
2 **TERMINED WITHOUT REGARD TO CERTAIN**  
3 **INCOME DERIVED FROM SERVICES PER-**  
4 **FORMED IN THE VIRGIN ISLANDS.**

5 (a) IN GENERAL.—Section 951A(c)(2)(A)(i) is  
6 amended by striking “and” at the end of subclause (IV),  
7 by striking the period at the end of subclause (V) and in-  
8 serting “, and”, and by adding at the end the following  
9 new subclause:

10 “(VI) in the case of any specified  
11 United States shareholder, any quali-  
12 fied Virgin Islands services income.”.

13 (b) DEFINITIONS AND SPECIAL RULES.—Section  
14 951A(c)(2) is amended by adding at the end the following  
15 new subparagraph:

16 “(C) PROVISIONS RELATED TO QUALIFIED  
17 VIRGIN ISLANDS SERVICES INCOME.—For pur-  
18 poses of subparagraph (A)(i)(VI)—

19 “(i) QUALIFIED VIRGIN ISLANDS  
20 SERVICES INCOME.—The term ‘qualified  
21 Virgin Islands services income’ means any  
22 gross income which satisfies all of the fol-  
23 lowing requirements:

24 “(I) Such gross income is com-  
25 pensation for labor or personal serv-  
26 ices performed in the Virgin Islands

1 by a corporation formed under the  
2 laws of the Virgin Islands.

3 “(II) Such gross income is attrib-  
4 utable to services performed from  
5 within the Virgin Islands by individ-  
6 uals for the benefit of such corpora-  
7 tion.

8 “(III) Such gross income is effec-  
9 tively connected with the conduct of a  
10 trade or business within the Virgin Is-  
11 lands.

12 “(ii) SPECIFIED UNITED STATES  
13 SHAREHOLDER.—The term ‘specified  
14 United States shareholder’ means any  
15 United States shareholder which is—

16 “(I) an individual, trust, or es-  
17 tate, or

18 “(II) a closely held C corporation  
19 (as defined in section 469(j)(1)) if  
20 such corporation acquired its direct or  
21 indirect equity interest in the foreign  
22 corporation which derived the quali-  
23 fied Virgin Islands services income be-  
24 fore December 31, 2023.

1                   “(iii) REGULATIONS.—The Secretary  
2                   shall prescribe such regulations or other  
3                   guidance as may be necessary or appro-  
4                   priate to carry out this subparagraph and  
5                   subparagraph (A)(i)(VI), including regula-  
6                   tions or other guidance to prevent the  
7                   abuse of such subparagraphs.”.

8           (c) EFFECTIVE DATE.—The amendments made by  
9           this section shall apply to taxable years of foreign corpora-  
10          tions beginning after the date of the enactment of this  
11          Act, and to taxable years of United States shareholders  
12          with or within which such taxable years of foreign corpora-  
13          tions end.

14   **SEC. 111112. EXTENSION AND MODIFICATION OF CLEAN**  
15                   **FUEL PRODUCTION CREDIT.**

16          (a) PROHIBITION ON FOREIGN FEEDSTOCKS.—

17                  (1) IN GENERAL.—Section 45Z(f)(1)(A) is  
18                  amended—

19                          (A) in clause (i)(II)(bb), by striking “and”  
20                          at the end,

21                          (B) in clause (ii), by striking the period at  
22                          the end and inserting “, and”, and

23                          (C) by adding at the end the following new  
24                          clause:

1                   “(iii) such fuel is exclusively derived  
2                   from a feedstock which was produced or  
3                   grown in the United States, Mexico, or  
4                   Canada.”.

5                   (2) EFFECTIVE DATE.—The amendments made  
6                   by this subsection shall apply to transportation fuel  
7                   sold after December 31, 2025.

8                   (b) DETERMINATION OF EMISSIONS RATE.—

9                   (1) IN GENERAL.—Section 45Z(b)(1)(B) is  
10                  amended by adding at the end the following new  
11                  clauses:

12                   “(iv) EXCLUSION OF INDIRECT LAND  
13                   USE CHANGES.—Notwithstanding clauses  
14                   (ii) and (iii), the lifecycle greenhouse gas  
15                   emissions shall be adjusted as necessary to  
16                   exclude any emissions attributed to indi-  
17                   rect land use change. Any such adjustment  
18                   shall be based on regulations or methodolo-  
19                   gies determined by the Secretary in con-  
20                   sultation with the Administrator of the En-  
21                   vironmental Protection Agency and the  
22                   Secretary of Agriculture.

23                   “(v) ANIMAL MANURES.—For pur-  
24                   poses of the table described in clause (i),  
25                   with respect to any transportation fuels

1           which are derived from animal manure, a  
2           distinct emissions rate shall be provided  
3           with respect to each of the specific feed-  
4           stocks used to such produce such fuel,  
5           which shall include dairy manure, swine  
6           manure, poultry manure, and such other  
7           sources as are determined appropriate by  
8           the Secretary.”.

9           (2) CONFORMING AMENDMENT.—Section  
10          45Z(b)(1)(B)(i) is amended by striking “clauses (ii)  
11          and (iii)” and inserting “clauses (ii), (iii), (iv), and  
12          (v)”.

13          (3) EFFECTIVE DATE.—The amendments made  
14          by this subsection shall apply to emissions rates pub-  
15          lished for taxable years beginning after December  
16          31, 2025.

17          (c) EXTENSION OF CLEAN FUEL PRODUCTION  
18          CREDIT.—Section 45Z(g) is amended by striking “Decem-  
19          ber 31, 2027” and inserting “December 31, 2031”.

20          (d) RESTRICTIONS RELATING TO PROHIBITED FOR-  
21          EIGN ENTITIES.—

22               (1) IN GENERAL.—Section 45Z(f) is amended  
23               by adding at the end the following new paragraph:

24               “(8) RESTRICTIONS RELATING TO PROHIBITED  
25               FOREIGN ENTITIES.—

1           “(A) IN GENERAL.—No credit determined  
2           under subsection (a) shall be allowed under sec-  
3           tion 38 for any taxable year beginning after the  
4           date of enactment of this paragraph if the tax-  
5           payer is a specified foreign entity (as defined in  
6           section 7701(a)(51)(B)).

7           “(B) OTHER PROHIBITED FOREIGN ENTI-  
8           TIES.—No credit determined under subsection  
9           (a) shall be allowed under section 38 for any  
10          taxable year beginning after the date which is  
11          2 years after the date of enactment of this  
12          paragraph if the taxpayer is a foreign-influ-  
13          enced entity (as defined in section  
14          7701(a)(51)(D)).”.

15          (2) EFFECTIVE DATE.—The amendment made  
16          by this subsection shall apply to taxable years begin-  
17          ning after the date of enactment of this Act.

18       **PART 3—INVESTING IN THE HEALTH OF RURAL**  
19               **AMERICA AND MAIN STREET**

20       **SEC. 111201. EXPANDING THE DEFINITION OF RURAL**  
21               **EMERGENCY HOSPITAL UNDER THE MEDI-**  
22               **CARE PROGRAM.**

23          (a) IN GENERAL.—Section 1861(kkk) of the Social  
24          Security Act (42 U.S.C. 1395x(kkk)) is amended—

25               (1) in paragraph (2)—

1 (A) in subparagraph (A), by striking “the  
2 detailed transition plan” and all that follows  
3 through “such paragraph” and inserting “the  
4 detailed transition plan described in clause  
5 (i)(I) of such paragraph or the assessment of  
6 health care needs described in clause (i)(II) of  
7 such paragraph, as applicable,”;

8 (B) in subparagraph (D)(vi), by striking  
9 the period at the end and inserting “; and”;  
10 and

11 (C) by adding at the end the following new  
12 subparagraph:

13 “(E) in the case of a facility described in para-  
14 graph (3)(B)—

15 “(i) submits an application under section  
16 1866(j) to enroll under this title as a rural  
17 emergency hospital—

18 “(I) in the case that such facility is  
19 located in a State that, as of January 1,  
20 2027, provides for the licensing of rural  
21 emergency hospitals under State or appli-  
22 cable local law (as described in paragraph  
23 (5)(A)), not later than December 31, 2027;  
24 and

1           “(II) in the case that such facility is  
2           located in a State that, as of January 1,  
3           2027, does not provide for the licensing of  
4           such rural emergency hospitals under State  
5           or applicable local law (as so described),  
6           not later than the date that is 1 year after  
7           the date on which such State begins to  
8           provide for such licensing; and

9           “(ii) in the case that such facility is lo-  
10          cated less than 35 miles away from the nearest  
11          hospital, critical access hospital, or rural emer-  
12          gency hospital as of the date on which such fa-  
13          cility submits an application under section  
14          1866(j) to enroll under this title as a rural  
15          emergency hospital, beginning not later than 1  
16          year after the end of the first full cost reporting  
17          period for which the facility is so enrolled, dem-  
18          onstrates annually, in a form and manner de-  
19          termined appropriate by the Secretary, that  
20          more than 50 percent of the services furnished  
21          for the most recent cost reporting period (as de-  
22          termined by the Secretary) were services de-  
23          scribed in paragraph (1)(A)(i), as determined  
24          based on discharges of individuals entitled to

1 benefits under part A or enrolled under part B  
2 during such cost reporting period.”;

3 (2) in paragraph (3)—

4 (A) by redesignating subparagraphs (A)  
5 and (B) as clauses (i) and (ii), respectively, and  
6 adjusting the margins accordingly;

7 (B) by striking “A facility” and inserting:  
8 “(A) IN GENERAL.—A facility”; and

9 (C) by adding at the end the following new  
10 subparagraph:

11 “(B) ADDITIONAL FACILITIES.—Beginning  
12 January 1, 2027, a facility described in this para-  
13 graph shall also include a facility that—

14 “(i) at any time during the period begin-  
15 ning January 1, 2014, and ending December  
16 26, 2020—

17 “(I) was a critical access hospital; or

18 “(II) was a subsection (d) hospital (as  
19 defined in section 1886(d)(1)(B)) with not  
20 more than 50 beds located in a county (or  
21 equivalent unit of local government) in a  
22 rural area (as defined in section  
23 1886(d)(2)(D)); and

1 “(ii) as of December 27, 2020, was not en-  
2 rolled in the program under this title under sec-  
3 tion 1866(j).”; and

4 (3) in paragraph (4)—

5 (A) in subparagraph (A)(i)—

6 (i) in subclause (IV), by striking the  
7 period at the end and inserting “; and”;

8 (ii) by redesignating subclauses (I)  
9 through (IV) as items (aa) through (dd),  
10 respectively, and adjusting the margins ac-  
11 cordingly;

12 (iii) by striking “including a detailed”  
13 and inserting “including—

14 “(I) except in the case of a facility de-  
15 scribed in paragraph (3)(B), a detailed”;  
16 and

17 (iv) by adding at the end the following  
18 new subclause:

19 “(II) in the case of a facility described  
20 in paragraph (3)(B), an assessment of the  
21 health care needs of the county (or equiva-  
22 lent unit of local government) in which  
23 such facility is located, which shall in-  
24 clude—

1 “(aa) a description of the services  
2 furnished by the facility during the  
3 period that such facility was enrolled  
4 in the program under this title under  
5 section 1866(j);

6 “(bb) a description of the reasons  
7 that the facility, as of December 27,  
8 2020, was no longer so enrolled;

9 “(cc) the population of such  
10 county (or equivalent unit);

11 “(dd) the percentage of such pop-  
12 ulation who are individuals entitled to  
13 benefits under part A or enrolled  
14 under part B; and

15 “(ee) a description of any lack of  
16 access to health care services experi-  
17 enced by such individuals, and an ex-  
18 planation of how reopening the facility  
19 as a rural emergency hospital would  
20 mitigate such lack of access.”.

21 (b) AMENDMENTS TO PAYMENT RULES.—Section  
22 1834(x) of the Social Security Act (42 U.S.C. 1395m(x))  
23 is amended—

24 (1) in paragraph (1), by inserting “, except  
25 that, in the case of a facility described in section

1 1861(kkk)(3)(B) that, as of the date on which such  
2 facility submits an application under section 1866(j)  
3 to enroll under this title as a rural emergency hos-  
4 pital, is located less than 35 miles away from the  
5 nearest hospital, critical access hospital, or rural  
6 emergency hospital, such increase shall not apply”  
7 before the period at the end; and

8 (2) in paragraph (2)(A), by inserting “(other  
9 than a facility described in section 1861(kkk)(3)(B)  
10 that, as of the date on which such facility submits  
11 an application under section 1866(j) to enroll under  
12 this title as a rural emergency hospital, is located  
13 less than 10 miles away from the nearest hospital,  
14 critical access hospital, or rural emergency hos-  
15 pital)” after “rural emergency hospital”.

## 16 **Subtitle C—Make America Win** 17 **Again**

### 18 **PART 1—WORKING FAMILIES OVER ELITES**

#### 19 **SEC. 112001. TERMINATION OF PREVIOUSLY-OWNED CLEAN** 20 **VEHICLE CREDIT.**

21 (a) IN GENERAL.—Section 25E(g) is amended by  
22 striking “December 31, 2032” and inserting “December  
23 31, 2025”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to vehicles acquired after Decem-  
3 ber 31, 2025.

4 **SEC. 112002. TERMINATION OF CLEAN VEHICLE CREDIT.**

5 (a) IN GENERAL.—Section 30D is amended—

6 (1) by redesignating subsection (h) as sub-  
7 section (i), and

8 (2) in subsection (i), as so redesignated, by  
9 striking “December 31, 2032” and inserting “De-  
10 cember 31, 2026”.

11 (b) SPECIAL RULE FOR TAXABLE YEAR 2026.—Sec-  
12 tion 30D is amended by inserting after subsection (g) the  
13 following new subsection:

14 “(h) SPECIAL RULE FOR TAXABLE YEAR 2026.—

15 “(1) IN GENERAL.—With respect to any vehicle  
16 placed in service after December 31, 2025, such ve-  
17 hicle shall not be treated as a new clean vehicle for  
18 purposes of this section if, during the period begin-  
19 ning on December 31, 2009, and ending on Decem-  
20 ber 31, 2025, the number of covered vehicles manu-  
21 factured by the manufacturer of such vehicle which  
22 are sold for use in the United States is greater than  
23 200,000.

24 “(2) COVERED VEHICLES.—For purposes of  
25 this subsection, the term ‘covered vehicles’ means—

1           “(A) with respect to vehicles placed in  
2           service before January 1, 2023, new qualified  
3           plug-in electric drive motor vehicles (as defined  
4           in subsection (d)(1), as in effect on December  
5           31, 2022), and

6           “(B) new clean vehicles.

7           “(3) CONTROLLED GROUPS.—Rules similar to  
8           the rules of section 30B(f)(4) shall apply for pur-  
9           poses of this subsection.”.

10          (c) CONFORMING AMENDMENTS.—Section 30D(e) is  
11          amended—

12               (1) in paragraph (1)(B)—

13                       (A) in clause (iii), by inserting “and” after  
14                       the comma at the end,

15                       (B) in clause (iv), by striking “, and” and  
16                       inserting a period, and

17                       (C) by striking clause (v), and

18               (2) in paragraph (2)(B)—

19                       (A) in clause (ii), by inserting “and” after  
20                       the comma at the end,

21                       (B) in clause (iii), by striking the comma  
22                       at the end and inserting a period, and

23                       (C) by striking clauses (iv) through (vi).

1 (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to vehicles placed in service after  
3 December 31, 2025.

4 **SEC. 112003. TERMINATION OF QUALIFIED COMMERCIAL**  
5 **CLEAN VEHICLES CREDIT.**

6 (a) IN GENERAL.—Section 45W(g) is amended to  
7 read as follows:

8 “(g) TERMINATION.—

9 “(1) IN GENERAL.—No credit shall be deter-  
10 mined under this section with respect to any vehicle  
11 acquired after December 31, 2025.

12 “(2) EXCEPTION FOR BINDING CONTRACTS.—  
13 Paragraph (1) shall not apply with respect to vehi-  
14 cles placed in service before January 1, 2033, and  
15 acquired pursuant to a written binding contract en-  
16 tered into before May 12, 2025.”.

17 (b) EFFECTIVE DATE.—The amendment made by  
18 this section shall apply to vehicles acquired after Decem-  
19 ber 31, 2025.

20 **SEC. 112004. TERMINATION OF ALTERNATIVE FUEL VEHI-**  
21 **CLE REFUELING PROPERTY CREDIT.**

22 (a) IN GENERAL.—Section 30C(i) is amended by  
23 striking “December 31, 2032” and inserting “December  
24 31, 2025”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to property placed in service after  
3 December 31, 2025.

4 **SEC. 112005. TERMINATION OF ENERGY EFFICIENT HOME**  
5 **IMPROVEMENT CREDIT.**

6 (a) IN GENERAL.—Section 25C(i) is amended to read  
7 as follows:

8 “(i) TERMINATION.—This section shall not apply  
9 with respect to any property placed in service after Decem-  
10 ber 31, 2025.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Section 25C(d)(2)(C) is amended to read as  
13 follows:

14 “(C) Any oil furnace or hot water boiler  
15 which is placed in service before January 1,  
16 2026, and—

17 “(i) meets or exceeds 2021 Energy  
18 Star efficiency criteria, and

19 “(ii) is rated by the manufacturer for  
20 use with fuel blends at least 20 percent of  
21 the volume of which consists of an eligible  
22 fuel.”.

23 (c) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply to property placed in service after  
25 December 31, 2025.