

**CONCURRENT RESOLUTION
ON THE BUDGET —
FISCAL YEAR 2027**

R E P O R T

OF THE

**COMMITTEE ON THE BUDGET
HOUSE OF REPRESENTATIVES**

TO ACCOMPANY

H. Con. Res. ____

ESTABLISHING THE BUDGET FOR THE UNITED STATES GOVERN-
MENT FOR FISCAL YEAR 2027 AND SETTING FORTH APPROPRIATE
BUDGETARY LEVELS FOR FISCAL YEARS 2028 THROUGH 2036

together with

MINORITY VIEWS



JULY __, 2026.—Committed to the Committee of the Whole House on
the State of the Union and ordered to be printed

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U.S. GOVERNMENT PUBLISHING OFFICE

WASHINGTON: 2026

XX-XXX

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119TH CONGRESS 2d Session	HOUSE OF REPRESENTATIVES	REPORT 119-000
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CONCURRENT RESOLUTION ON THE BUDGET—FISCAL
YEAR 2027
ESTABLISHING THE CONGRESSIONAL BUDGET FOR THE UNITED STATES
GOVERNMENT FOR FISCAL YEAR 2027 AND SETTING FORTH THE APPRO-
PRIATE BUDGETARY LEVELS FOR FISCAL YEARS 2028 THROUGH 2036

JULY 18, 2026.—Committed to the Committee of the
Whole House on the State of the Union and or-
dered to be printed

*Mr. ARRINGTON, from the Committee on the Budget,
submitted the following*

R E P O R T

together with

~~MINORITY AND DISSENTING VIEWS~~

[To accompany H. Con. Res. 000]

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INTRODUCTION

Our nation faces an unprecedented level of threats from foreign adversaries that aim to bring an end to our global leadership by taking American lives and putting our allies under a constant state of assault. Our military and defense industry are sparing no expense at protecting American military and civilians lives across the world. But they cannot do so without an arsenal of democracy – defensive weaponry that gives American armed forces a decisive edge in finishing fights with those who, if given the opportunity, would strike at our heartland. American military innovation is twofold – it is both planning to end wars in the future with modernized equipment and finishing the fights of today with what is available. The fights of today urgently require expedient replenishing of frontline, battle-proven American weaponry.

While our military is working tirelessly to defend us, our nation's farmers are working tirelessly to feed us. American farms have suffered needlessly under four years of economic hardship overseen by the previous Presidential administration. Our primary food growers and suppliers have seen their input costs rise to unprecedented levels. This drastic cost increase, faced with competition in the global marketplace from foreign producers who do not adhere to the same quality or environmental protections American farmers embrace, have pushed many to the brink. Without immediate aid to see them through the lingering effects of economic crisis, many American farms will fail. This reality is more than a threat to food supply and prices, it is a direct threat to our national security. Without a strong domestic food supply, America will be forced to rely on adversarial nations to provide food. Adversaries who will not hesitate to hold the basic human need for sustenance against us at every turn.

Just as Americans deserve confidence in a robust food supply, we deserve confidence in fair elections. Electoral integrity is not a partisan issue – over 83% of Americans support basic measures such as identification requirements at polling booths. But partisan obstruction has prevented these basic protections for one of the most important civic duties in America from being put into place. Without the promise of fair elections, public trust in government and civic institutions will continue to erode, threatening the very foundations our Republic is built on. Safeguarding our elections cannot continue to be pushed to the wayside by continued partisan debate or obstruction – America must continue to be the world's leading example of a prosperous democracy.

TABLE 1 - FISCAL YEAR 2027 BUDGET RESOLUTION TOTAL SPENDING AND REVENUE

Fiscal Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2027-2031	2027-2036
	[in millions of dollars]											
	Summary											
Total Spending:												
BA.....	7,600,655	7,856,243	8,063,283	8,451,661	8,751,815	9,104,791	9,588,275	9,854,433	10,054,204	10,561,463	40,723,656	89,886,822
OT.....	7,704,489	7,979,521	8,084,050	8,454,288	8,709,341	9,026,248	9,529,263	9,739,675	9,973,359	10,424,363	40,931,689	89,524,597
On-Budget:												
BA.....	5,970,796	6,123,042	6,228,057	6,510,728	6,700,183	6,935,858	7,317,354	7,482,024	7,579,255	7,982,009	31,532,805	68,829,305
OT.....	6,083,143	6,254,653	6,257,411	6,522,342	6,666,776	6,866,535	7,267,790	7,376,820	7,408,167	7,855,672	31,784,325	68,559,309
Off-Budget:												
BA.....	1,629,859	1,733,201	1,835,226	1,940,933	2,051,632	2,168,933	2,270,921	2,372,409	2,474,949	2,579,454	9,190,851	21,057,517
OT.....	1,621,346	1,724,868	1,826,639	1,931,946	2,042,565	2,159,713	2,261,473	2,362,855	2,465,192	2,568,691	9,147,364	20,965,288
Revenues:												
Total.....	5,885,198	6,071,468	6,319,789	6,594,999	6,869,493	7,129,682	7,391,476	7,668,923	7,971,863	8,300,755	31,740,947	70,203,646
On-Budget.....	4,481,487	4,613,874	4,804,166	5,019,004	5,231,798	5,430,293	5,629,428	5,843,060	6,079,841	6,340,095	24,150,329	53,473,046
Off-Budget.....	1,403,711	1,457,594	1,515,623	1,575,995	1,637,695	1,699,389	1,762,048	1,825,863	1,892,022	1,960,660	7,590,618	16,730,600
Recommended Change in Revenues (vs. CBO Baseline)												
Total.....	0	0	0	0	0	0	0	0	0	0	0	0
On-Budget.....	0	0	0	0	0	0	0	0	0	0	0	0
Off-Budget.....	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/Deficit (-):												
Total.....	-1,809,291	-1,878,053	-1,694,261	-1,739,289	-1,629,848	-1,626,566	-1,787,787	-1,640,752	-1,381,496	-1,533,608	-8,750,742	-16,720,951
Macroeconomic Impact on the Deficit.....	10,000	30,000	70,000	120,000	210,000	270,000	350,000	430,000	520,000	590,000	440,000	2,600,000
On-Budget.....	-1,601,656	-1,640,779	-1,453,245	-1,503,338	-1,434,978	-1,436,242	-1,638,362	-1,533,760	-1,328,326	-1,515,577	-7,633,996	-15,086,263
Off-Budget.....	-217,635	-267,274	-311,016	-355,951	-404,870	-460,324	-499,425	-536,992	-573,170	-608,031	-1,556,746	-4,234,688
Debt Held by the Public (end of year)	33,935,518	35,822,138	37,506,696	39,222,225	40,815,075	42,396,377	44,125,126	45,697,043	47,008,876	48,476,264		
Debt Subject to Limit (end of year)	41,359,068	43,175,295	44,745,023	46,283,651	47,654,383	49,104,237	51,011,090	52,813,480	54,443,781	56,170,252		
By Function												
National Defense (050)												
BA.....	955,085	982,359	1,007,889	1,029,810	1,053,576	1,079,344	1,105,691	1,131,379	1,157,331	1,184,416	5,028,719	10,686,880
OT.....	978,947	992,690	996,559	1,015,126	1,030,291	1,048,606	1,081,405	1,097,992	1,112,803	1,148,892	5,013,613	10,503,311
International Affairs (150)												
BA.....	60,346	62,670	65,885	67,295	68,779	70,272	71,782	73,349	74,913	76,562	324,975	691,853
OT.....	50,221	53,816	61,625	62,196	63,496	64,937	66,509	67,971	69,451	70,914	291,354	631,136
General Science, Space and Technology (250)												
BA.....	42,383	43,346	44,317	45,255	46,239	47,230	48,222	49,249	50,288	51,371	221,540	467,900
OT.....	44,604	44,665	45,250	44,932	44,982	45,791	46,754	47,750	48,768	49,807	224,433	463,303
Energy (270)												
BA.....	22,037	19,254	19,067	18,036	17,812	19,580	19,831	20,154	20,772	21,304	96,206	197,847
OT.....	26,556	27,302	25,974	21,993	18,225	18,269	18,011	18,262	18,817	19,283	120,050	212,692
Natural Resources & Environment (300)												
BA.....	67,830	69,086	69,959	70,257	71,477	72,684	74,618	76,513	77,417	79,379	348,609	729,220
OT.....	77,459	77,893	77,970	75,843	75,005	74,386	75,378	74,748	75,511	76,948	384,170	761,141
Agriculture (350)												
BA.....	41,847	41,600	41,499	39,255	39,267	39,994	40,606	40,870	41,269	41,827	203,468	408,034
OT.....	50,233	46,906	41,828	38,754	38,063	38,476	39,517	40,249	41,042	41,211	215,784	416,279
Commerce & Housing Credit (370)												
On-Budget												
BA.....	25,633	-57,105	27,701	26,621	26,516	26,534	20,492	29,326	29,727	30,424	49,366	185,869
OT.....	1,626	-82,333	8,112	4,237	2,212	848	-6,635	284	-853	-2,080	-66,146	-74,582
Off-Budget												
BA.....	279	289	298	308	319	329	340	351	363	375	1,493	3,251
OT.....	779	689	548	458	394	354	340	351	363	375	2,868	4,651
Transportation (400)												

TABLE 1 - FISCAL YEAR 2027 BUDGET RESOLUTION TOTAL SPENDING AND REVENUE
[in millions of dollars]

Fiscal Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2027-2031	2027-2036
BA	166,534	169,908	171,775	170,989	173,090	178,360	180,675	183,042	185,346	187,775	852,296	1,767,494
OT	163,408	170,876	173,510	173,079	175,852	181,371	184,337	186,059	188,036	192,319	856,725	1,788,847
Community & Regional Development (450)												
BA	41,195	41,946	42,857	43,734	44,625	45,494	46,332	47,237	48,218	49,251	214,357	450,889
OT	66,116	63,807	55,194	49,744	47,110	45,585	44,128	43,653	43,582	44,176	281,971	503,095
Education, Training, Employment, and Social Services (500)												
BA	136,286	138,324	140,974	143,692	146,554	149,749	152,984	155,900	158,838	161,864	705,830	1,485,165
OT	139,557	136,177	138,114	140,448	143,133	146,147	149,233	152,119	155,006	157,933	697,429	1,457,867
Health (530)												
BA	1,012,489	1,017,963	1,043,294	1,068,044	1,090,585	1,133,789	1,180,147	1,225,708	1,275,106	1,329,236	5,232,375	11,376,361
OT	991,303	1,009,904	1,026,048	1,056,193	1,087,706	1,125,873	1,169,326	1,213,058	1,260,928	1,314,489	5,171,154	11,254,828
Medicare (570)												
BA	1,149,338	1,294,352	1,214,269	1,366,819	1,447,843	1,537,619	1,766,981	1,771,433	1,745,418	1,982,616	6,472,621	15,276,688
OT	1,148,649	1,293,601	1,213,516	1,366,064	1,447,086	1,536,866	1,766,187	1,770,448	1,744,596	1,981,764	6,468,916	15,268,977
Income Security (600)												
BA	721,101	734,371	734,872	754,343	769,512	787,995	809,966	820,962	829,297	853,928	3,714,199	7,816,347
OT	715,202	734,156	719,411	744,691	758,425	775,944	805,125	809,124	807,646	840,186	3,671,885	7,709,910
Social Security (650)												
On-Budget												
BA	71,135	74,970	82,084	87,394	91,336	95,906	101,080	106,598	112,559	118,538	406,919	941,600
OT	71,135	74,970	82,084	87,394	91,336	95,906	101,080	106,598	112,559	118,538	406,919	941,600
Off-Budget												
BA	1,713,465	1,815,673	1,912,284	2,011,703	2,114,980	2,219,287	2,324,763	2,430,408	2,537,315	2,647,273	9,568,105	21,727,151
OT	1,704,452	1,806,940	1,903,447	2,002,566	2,105,838	2,210,042	2,315,315	2,420,854	2,527,558	2,636,510	9,523,243	21,633,522
Veterans Benefits and Services (700)												
BA	450,026	472,729	495,351	516,490	533,555	554,300	576,778	600,111	624,549	649,609	2,468,151	5,473,498
OT	449,840	494,955	468,176	513,230	529,785	550,972	601,751	598,973	589,870	645,497	2,455,986	5,443,049
Administration of Justice (750)												
BA	91,423	90,880	92,952	95,468	97,296	104,427	107,057	109,246	111,973	114,820	468,019	1,015,542
OT	111,372	118,929	120,040	121,409	114,659	115,579	108,068	108,546	109,286	112,048	586,409	1,139,936
General Government (800)												
BA	31,675	32,811	33,865	35,194	36,045	37,220	38,030	38,859	39,736	40,681	169,590	364,116
OT	37,393	37,741	37,977	38,526	38,220	37,252	37,927	38,433	39,249	40,112	189,857	382,830
Net Interest (900)												
On-Budget												
BA	1,146,866	1,236,463	1,313,485	1,383,390	1,454,965	1,519,836	1,588,216	1,658,335	1,719,369	1,786,098	6,535,169	14,807,024
OT	1,146,866	1,236,463	1,313,485	1,383,390	1,454,965	1,519,836	1,588,216	1,658,335	1,719,369	1,786,098	6,535,169	14,807,024
Off-Budget												
BA	-57,827	-55,876	-49,652	-42,546	-34,291	-20,440	-23,049	-26,301	-29,737	-34,232	-240,192	-373,951
OT	-57,827	-55,876	-49,652	-42,546	-34,291	-20,440	-23,049	-26,301	-29,737	-34,232	-240,192	-373,951
Allowances (920)												
BA	0	0	0	0	0	0	0	0	0	0	0	0
OT	0	0	0	0	0	0	0	0	0	0	0	0
Government-Wide Savings (930)												
BA	-124,103	-199,332	-261,367	-286,812	-333,253	-380,167	-427,358	-476,296	-543,471	-594,536	-1,204,867	-3,626,695
OT	-49,236	-134,368	-194,791	-250,361	-318,138	-371,801	-423,751	-476,031	-548,098	-599,310	-946,894	-3,365,885
Undistributed Offsetting Receipts (950)												
On-Budget												
BA	-138,330	-143,553	-152,671	-164,546	-175,637	-184,308	-184,776	-179,951	-179,401	-183,154	-774,737	-1,686,327
OT	-138,108	-143,497	-152,671	-164,546	-175,637	-184,308	-184,776	-179,951	-179,401	-183,154	-774,459	-1,686,049
Off-Budget												
BA	-26,058	-26,885	-27,704	-28,532	-29,376	-30,243	-31,133	-32,049	-32,992	-33,962	-138,555	-298,934

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Bud Total

TABLE 1 - FISCAL YEAR 2027 BUDGET RESOLUTION TOTAL SPENDING AND REVENUE

	[in millions of dollars]											
Fiscal Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2027-2031	2027-2036
OT.....	-26,058	-26,885	-27,704	-28,532	-29,376	-30,243	-31,133	-32,049	-32,992	-33,962	-138,555	-298,934

Notes:

1. Only on-budget amounts for fiscal years 2027-2036 are entered into the budget resolution legislative text. Off budget amounts are shown for display purposes only.

TABLE 2 - FISCAL YEAR 2027 BUDGET RESOLUTION DISCRETIONARY SPENDING

Fiscal Year	[In millions of dollars]										
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2027-2036
Total Spending											
BA.....	1,696,664	1,684,620	1,684,779	1,701,556	1,718,504	1,735,618	1,752,907	1,770,373	1,788,013	1,805,836	17,338,870
OT.....	1,834,921	1,812,473	1,787,575	1,786,856	1,776,467	1,781,387	1,795,213	1,796,975	1,801,193	1,824,698	17,997,758
By Function											
National Defense (500)											
BA.....	920,662	944,420	967,235	989,762	1,013,190	1,036,820	1,060,634	1,085,364	1,110,442	1,136,537	10,265,066
OT.....	901,101	928,172	938,416	965,808	985,535	1,006,461	1,034,483	1,050,676	1,068,288	1,100,000	9,978,940
International Affairs (150)											
BA.....	63,263	64,425	65,874	67,281	68,757	70,241	71,746	73,310	74,873	76,520	696,290
OT.....	60,223	61,627	62,906	63,860	65,235	66,711	68,319	69,824	71,363	72,905	662,973
General Science, Space and Technology (250)											
BA.....	42,152	43,161	44,129	45,064	46,044	47,027	48,015	49,044	50,079	51,159	465,874
OT.....	41,776	42,187	42,977	43,780	44,654	45,603	46,575	47,568	48,583	49,619	453,322
Energy (270)											
BA.....	18,217	18,623	19,085	19,306	19,630	20,303	20,778	21,309	21,747	22,209	201,207
OT.....	17,085	18,614	18,863	18,938	18,622	18,874	18,910	19,417	19,792	20,188	189,303
Natural Resources & Environment (300)											
BA.....	65,623	67,338	68,983	70,590	72,292	74,009	75,748	77,552	79,389	81,289	732,813
OT.....	69,233	71,464	73,058	73,662	74,281	74,669	75,647	75,541	76,908	78,312	742,775
Agriculture (350)											
BA.....	7,574	7,778	7,971	8,168	8,374	8,575	8,781	8,994	9,206	9,435	84,856
OT.....	9,130	9,192	7,815	7,994	8,176	8,376	8,580	8,786	8,998	9,216	86,263
Commerce & Housing Credit (370)											
On-Budget											
BA.....	-2,169	-1,575	-1,997	-3,598	-4,220	-4,425	-4,563	-4,672	-4,897	-5,136	-37,252
OT.....	346	1,840	1,407	-689	-1,857	-2,753	-3,294	-4,259	-5,022	-5,375	-19,656
Off-Budget											
BA.....	279	289	298	308	319	329	340	351	363	375	3,251
OT.....	279	289	298	308	319	329	340	351	363	375	3,251
Transportation (400)											
BA.....	84,588	85,027	86,846	88,878	90,994	93,128	95,287	97,520	99,784	102,161	924,183
OT.....	161,641	163,975	165,470	168,579	172,327	175,453	178,870	181,969	185,919	190,158	1,744,361
Community & Regional Development (450)											
BA.....	40,438	41,380	42,284	43,160	44,076	45,000	45,928	46,896	47,862	48,879	445,903
OT.....	59,263	56,268	51,192	48,152	46,311	45,122	43,789	43,420	43,494	44,236	481,247
Education, Training, Employment, and Social Services (500)											
BA.....	113,688	116,311	118,814	121,217	123,736	126,254	128,778	131,415	134,062	136,818	1,251,093
OT.....	108,931	114,621	116,829	118,996	121,364	123,860	126,370	128,926	131,537	134,212	1,225,646
Health (550)											
BA.....	92,195	94,524	96,732	98,897	101,176	103,377	105,604	107,913	110,243	112,680	1,023,341
OT.....	94,393	94,082	95,847	97,206	98,988	101,122	103,292	105,509	107,759	110,094	1,008,292
Medicare (570)											
BA.....	8,947	9,371	9,787	10,180	10,541	10,896	11,265	11,634	12,030	12,416	107,067
OT.....	8,730	9,111	9,524	9,925	10,304	10,662	11,027	11,394	11,775	12,159	104,611
Income Security (600)											
BA.....	113,065	115,646	118,134	120,442	122,943	125,448	127,939	130,578	133,187	135,917	1,243,299
OT.....	113,969	116,187	117,957	120,020	121,696	123,719	126,174	128,738	130,933	133,430	1,232,823
Social Security (650)											
On-Budget											
BA.....	0	0	0	0	0	0	0	0	0	0	0

TABLE 2 - FISCAL YEAR 2027 BUDGET RESOLUTION DISCRETIONARY SPENDING

	[In millions of dollars]													
Fiscal Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2027-2031	2027-2036		
OT.....	0	0	0	0	0	0	0	0	0	0	0	0		
Off-Budget														
BA.....	6,717	6,927	7,127	7,328	7,540	7,754	7,972	8,198	8,429	8,671	35,639	76,663		
OT.....	6,604	6,794	6,990	7,191	7,398	7,609	7,824	8,044	8,272	8,508	34,977	75,234		
Veterans Benefits and Services (700)														
BA.....	124,575	128,117	131,545	134,949	138,518	142,125	145,783	149,559	153,429	157,464	657,704	1,406,064		
OT.....	126,069	127,827	130,150	133,386	136,515	139,983	143,592	147,325	151,130	155,100	653,947	1,391,077		
Administration of Justice (750)														
BA.....	81,775	84,294	86,724	89,189	91,895	94,254	96,820	99,543	102,320	105,226	433,877	932,040		
OT.....	81,161	84,163	85,958	88,184	90,664	92,848	95,261	97,922	100,670	103,537	430,130	920,368		
General Government (800)														
BA.....	21,208	21,896	22,575	23,247	23,952	24,670	25,410	26,161	26,936	27,752	112,878	243,807		
OT.....	21,705	22,341	22,747	23,333	23,882	24,588	25,223	25,859	26,529	27,334	114,008	243,541		
Allowances (920)														
BA.....	0	0	0	0	0	0	0	0	0	0	0	0		
OT.....	0	0	0	0	0	0	0	0	0	0	0	0		
Government-Wide Savings (930)														
BA.....	-106,103	-163,332	-207,367	-232,812	-261,253	-290,167	-319,358	-350,296	-381,471	-414,536	-970,867	-2,726,695		
OT.....	-46,718	-116,281	-160,829	-201,777	-247,947	-281,849	-315,769	-350,035	-386,098	-419,310	-773,552	-2,526,613		

TABLE 3 - FISCAL YEAR 2027 BUDGET RESOLUTION MANDATORY SPENDING

	Fiscal Year											
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2027-2031	2027-2036
[In millions of dollars]												
Total Spending:												
BA	5,903,991	6,171,623	6,378,504	6,750,105	7,033,310	7,369,173	7,835,368	8,084,060	8,766,190	8,755,627	32,237,533	72,947,952
OT	5,869,568	6,167,048	6,296,475	6,667,432	6,932,874	7,244,861	7,734,050	7,942,700	8,072,166	8,599,664	31,933,397	71,526,839
On-Budget:												
BA	4,281,128	4,445,638	4,550,703	4,816,808	4,989,537	5,208,323	5,572,759	5,720,200	5,800,033	6,185,219	23,083,814	51,570,349
OT	4,255,105	4,449,263	4,477,124	4,742,985	4,898,026	5,093,086	5,480,741	5,588,240	5,615,609	6,039,856	22,822,503	50,640,036
Off-Budget:												
BA	1,622,863	1,725,985	1,827,801	1,933,297	2,043,773	2,160,850	2,262,609	2,363,860	2,466,157	2,570,408	9,153,719	20,977,603
OT	1,614,463	1,717,785	1,819,351	1,924,447	2,034,848	2,151,775	2,253,309	2,354,460	2,456,557	2,559,808	9,110,894	20,886,803
By Function												
National Defense (050)												
BA	34,423	37,939	40,654	40,048	40,386	42,524	45,057	46,015	46,889	47,879	193,450	421,814
OT	77,846	64,518	58,143	49,318	44,756	42,145	46,922	47,316	44,515	48,892	294,581	524,371
International Affairs (150)												
BA	-2,917	-1,755	11	14	22	31	36	39	40	42	-4,625	-4,437
OT	-10,002	-7,811	-1,281	-1,664	-1,739	-1,774	-1,810	-1,853	-1,912	-1,991	-22,497	-31,837
General Science, Space and Technology (250)												
BA	231	185	188	191	195	203	207	205	209	212	990	2,026
OT	2,828	2,478	2,273	1,152	328	188	179	182	185	188	9,059	9,981
Energy (270)												
BA	3,820	631	-18	-1,270	-1,818	-723	-947	-1,155	-975	-905	1,345	-3,360
OT	9,471	8,688	7,111	3,055	-397	-605	-899	-1,155	-975	-905	27,928	23,389
Natural Resources & Environment (300)												
BA	2,207	1,748	976	-333	-815	-1,325	-1,130	-1,039	-1,972	-1,910	3,783	-3,593
OT	8,226	6,429	4,912	2,181	724	-283	-269	-793	-1,397	-1,364	22,472	18,366
Agriculture (350)												
BA	34,273	33,822	33,528	31,087	30,893	31,419	31,825	31,876	32,063	32,392	163,603	323,178
OT	41,103	37,714	34,013	30,760	29,887	30,100	30,937	31,463	32,044	31,995	173,477	330,016
Commerce & Housing Credit (370)												
On-Budget												
BA	27,802	-55,530	29,698	30,219	30,736	30,959	25,055	33,998	34,624	35,560	62,925	223,121
OT	1,280	-84,173	6,705	4,926	4,069	3,601	-3,341	4,543	4,169	3,295	-67,193	-54,926
Off-Budget												
BA	0	0	0	0	0	0	0	0	0	0	0	0
OT	500	400	250	150	75	25	0	0	0	0	1,375	1,400
Transportation (400)												
BA	81,976	84,881	84,929	82,111	82,096	85,232	85,388	85,522	85,562	85,614	415,993	843,311
OT	1,767	6,901	8,040	4,500	3,525	5,918	5,467	4,090	2,117	2,161	24,733	44,486
Community & Regional Development (450)												
BA	757	566	573	574	549	494	404	341	356	372	3,019	4,986
OT	6,853	7,539	4,002	1,592	799	463	339	233	88	-60	20,785	21,848
Education, Training, Employment, and Social Services (500)												
BA	22,598	22,013	22,160	22,475	22,818	23,495	24,206	24,485	24,776	25,046	112,064	234,072
OT	30,626	21,556	21,285	21,452	21,769	22,287	22,863	23,193	23,469	23,721	116,688	232,221
Health (550)												
BA	920,294	923,439	946,562	969,147	989,409	1,030,412	1,074,543	1,117,795	1,164,863	1,216,556	4,748,851	10,353,020
OT	896,910	915,822	930,701	958,987	988,718	1,024,751	1,066,034	1,107,549	1,153,169	1,204,395	4,690,638	10,246,536
Medicare (570)												
BA	1,140,391	1,284,981	1,204,482	1,356,639	1,437,302	1,526,723	1,755,716	1,759,799	1,733,388	1,970,200	6,423,795	15,169,621

TABLE 3 - FISCAL YEAR 2027 BUDGET RESOLUTION MANDATORY SPENDING

	Fiscal Year											
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2027-2031	2027-2036
[In millions of dollars]												
Income Security (600)	1,139,919	1,284,490	1,203,992	1,356,139	1,436,782	1,526,204	1,755,160	1,759,254	1,732,821	1,969,605	6,421,322	15,164,366
BA.....	608,036	618,725	616,738	633,901	646,569	662,547	682,027	690,384	696,110	718,011	3,123,969	6,573,048
OT.....	601,233	617,969	601,454	624,671	636,729	652,225	678,951	680,386	676,713	706,756	3,082,056	6,477,087
Social Security (650)												
On-Budget												
BA.....	71,135	74,970	82,084	87,394	91,336	95,906	101,080	106,598	112,559	118,538	406,919	941,600
OT.....	71,135	74,970	82,084	87,394	91,336	95,906	101,080	106,598	112,559	118,538	406,919	941,600
Off-Budget												
BA.....	1,706,748	1,808,746	1,905,157	2,004,375	2,107,440	2,211,533	2,316,791	2,422,210	2,528,886	2,638,602	9,532,466	21,650,488
OT.....	1,697,848	1,800,146	1,896,457	1,995,375	2,098,440	2,202,433	2,307,491	2,412,810	2,519,286	2,628,002	9,488,266	21,558,288
Veterans Benefits and Services (700)												
BA.....	325,451	344,612	363,806	381,541	395,037	412,175	430,995	450,552	471,120	492,145	1,810,447	4,067,434
OT.....	323,771	367,128	338,026	379,844	393,270	410,989	458,159	451,648	438,740	490,397	1,802,039	4,051,972
Administration of Justice (750)												
BA.....	9,648	6,586	6,228	6,279	5,401	10,173	10,237	9,703	9,653	9,594	34,142	83,502
OT.....	30,211	34,766	34,082	33,225	23,995	22,731	12,807	10,624	8,616	8,511	156,279	219,568
General Government (800)												
BA.....	10,467	10,915	11,290	11,947	12,093	12,550	12,620	12,698	12,800	12,929	56,712	120,309
OT.....	15,688	15,400	15,230	15,193	14,338	12,664	12,704	12,574	12,720	12,778	75,849	139,289
Net Interest (900)												
On-Budget												
BA.....	1,146,866	1,236,463	1,313,485	1,383,390	1,454,965	1,519,836	1,588,216	1,658,335	1,719,369	1,786,098	6,535,169	14,807,024
OT.....	1,146,866	1,236,463	1,313,485	1,383,390	1,454,965	1,519,836	1,588,216	1,658,335	1,719,369	1,786,098	6,535,169	14,807,024
Off-Budget												
BA.....	-57,827	-55,876	-49,652	-42,546	-34,291	-20,440	-23,049	-26,301	-29,737	-34,232	-240,192	-373,951
OT.....	-57,827	-55,876	-49,652	-42,546	-34,291	-20,440	-23,049	-26,301	-29,737	-34,232	-240,192	-373,951
Allowances (920)												
BA.....	0	0	0	0	0	0	0	0	0	0	0	0
OT.....	0	0	0	0	0	0	0	0	0	0	0	0
Government-Wide Savings (930)												
BA.....	-18,000	-36,000	-54,000	-54,000	-72,000	-90,000	-108,000	-126,000	-162,000	-180,000	-234,000	-900,000
OT.....	-2,518	-18,087	-33,962	-48,584	-70,191	-89,952	-107,982	-125,996	-162,000	-180,000	-173,342	-839,272
Undistributed Offsetting Receipts (950)												
On-Budget												
BA.....	-138,330	-143,553	-152,671	-164,546	-175,637	-184,308	-184,776	-179,951	-179,401	-183,154	-774,737	-1,686,327
OT.....	-138,108	-143,497	-152,671	-164,546	-175,637	-184,308	-184,776	-179,951	-179,401	-183,154	-774,459	-1,686,049
Off-Budget												
BA.....	-26,058	-26,885	-27,704	-28,532	-29,376	-30,243	-31,133	-32,049	-32,992	-33,962	-138,555	-298,934
OT.....	-26,058	-26,885	-27,704	-28,532	-29,376	-30,243	-31,133	-32,049	-32,992	-33,962	-138,555	-298,934

THE ECONOMY AND ECONOMIC ASSUMPTIONS

President Trump's Economy

During President Biden's time in office, Democrats pursued a radical agenda and vast expansion of the Federal Government. Under the guise of COVID relief, Democrats' unbridled spending and President Biden's failed economic policies lit the fuse on an inflationary firestorm that resulted in soaring interest rates, a fragile economy, and a nation on the precipice of an irreparable debt crisis. All told, Biden's policies resulted in a cost-of-living crisis as prices skyrocketed by over 20 percent and real weekly earnings declined by 3.9 percent, the equivalent of nearly \$3,000 in lost annual income per worker in current dollars.

President Trump was elected to rectify this catastrophe. Alongside Congressional Republicans, President Trump extended and enhanced the critical tax cuts he passed in his first term. The One Big Beautiful Bill (OB BB) (Public Law 119-21) prevented a 22 percent tax hike on hardworking families, saving the average American family \$1,700. The President's America-first trade agenda has reduced foreign barriers on American-made goods, ensuring American exports are fairly treated. With inflation holding well below the President Biden levels, the Federal Reserve has been able to lower interest rates—alleviating strained borrowers suffering under President Biden's elevated rates.

Americans can afford more under President Trump. Real weekly earnings increased 1.8 percent (nearly \$1,200 annually in current dollars) over President Trump's first year in office, compared to the 3.9 percent decline over President Biden's term. Annual CPI inflation has averaged 2.9 percent under President Trump, compared to the 5.0 percent average across President Biden's term.

Affordability has been improved with both immediate relief and lasting, structural improvements. The average 2026 tax refund of almost \$3,300 is 11 percent larger compared to last year. Nearly half of all tax returns have claimed at least one of President Trump's new tax cuts. Lasting improvements to affordability will continue as the OB BB and other pro-growth policies from the Trump Administration (deregulation, energy production) combine to grow working families' incomes. This combination resulted in real household incomes growing by over \$6,400 in the two years following the passage of President Trump's 2017 tax cuts, the Tax Cuts and Jobs Act—true improvement in affordability.

The labor market has shown substantial momentum in 2026, with four of the six months of data posting payroll gains at least double the expected number. The unemployment rate remains near historic lows at 4.2 percent. Over 80 percent of the prime age (25-54) population is employed, near the historic highs achieved in the late 1990s. Further, President Trump is prioritizing American workers and streamlining the bureaucracy. Federal government employment has declined by 324,000 under President Trump. Combined government (federal, state, local) jobs have comprised just 4 percent of all job creation in 2026, compared to 30 percent in 2024, Biden's final year.

Business investment is surging under President Trump as pro-growth tax policies combine with the buildout of AI infrastructure. After averaging under 1 percent across 2024, annualized growth in real nonresidential fixed investment surged in 2025, averaging 5.6 percent across the four quarters. In Q1 2026 this metric reached 11 percent, the highest in almost three years and higher than 84 percent of all quarters since 2000.

The Economic Outlook

The most recent President's budget, published in April 2026, expects real gross domestic product (GDP) to grow at an average of 3.0 percent over the 2027-2036 period, compared to expected growth of 1.8 and 1.9 percent by the Congressional Budget Office (CBO) and Blue Chip, respectively, over the same period.

Expectations for inflation are roughly identical across forecasters. The President's budget projects an average annual increase of 2.2 percent in the Consumer Price Index over 2027-2036, compared to the 2.3 percent forecast from both CBO and Blue Chip. Projected short-term interest rates are also similar, with CBO projecting average 3-month yields of 3.2 percent while the Trump Administration and Blue Chip project 3.1 percent over the next decade. Long-term rate projections differ more substantially. The President's budget estimates the yield on the ten-year Treasury will average 3.4 percent over 2027-2036, compared to 4.3 and 4.0 percent by CBO and Blue Chip, respectively.

Forecasters also differ on unemployment rate projections. On average, CBO projects an unemployment rate of 4.3 percent over the decade compared to projections from the Administration and Blue Chip of 3.7 and 4.2 percent, respectively.

Economic Assumptions of the Budget Resolution

Economic growth is essential to reining in our deficits and reducing our nation's indebtedness. Growth generates more revenue for our country, reduces spending by lifting American families out of poverty and off government dependence, and allows people to keep more of their hard-earned money.

CBO's projection of 1.8 percent real GDP growth would be the slowest sustained economic growth in our nation's history. As pro-growth tax policies from the 2025 reconciliation law and the Trump Administration's deregulation combine with AI-driven productivity gains and reduced government spending, we can achieve substantially faster growth. The Committee on the Budget estimates that economic growth will average 2.6 percent over ten years—generating a considerable \$2.6 trillion in deficit reduction. This is compared to the historical performance of the U.S. economy, which has averaged 3.1 percent growth since World War II.

TABLE 4.—ECONOMIC PROJECTIONS: ADMINISTRATION, CBO, AND PRIVATE FORECASTERS

	[Calendar years]											
	Estimated 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Year to Year, Percent Change											
Real GDP												
Administration Budget (April 2026)	2.0	3.1	3.1	3.1	3.1	3.0	2.9	2.9	2.9	2.9	2.9	2.9
CBO (Feb. 2026)	2.0	2.4	1.9	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Blue Chip (March 2026)	1.9	2.5	2.1	2.0	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9
Consumer Price Index												
Administration Budget (April 2026)	2.7	2.5	2.3	2.3	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
CBO (Feb. 2026)	3.0	2.9	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Blue Chip (March 2026)	2.8	2.7	2.4	2.3	2.3	2.2	2.2	2.2	2.3	2.3	2.3	2.3
	Annual Average, Percent											
Unemployment Rate												
Administration Budget (April 2026)	4.2	3.9	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
CBO (Feb. 2026)	4.3	4.6	4.5	4.5	4.4	4.3	4.3	4.3	4.2	4.2	4.2	4.2
Blue Chip (March 2026)	4.3	4.5	4.3	4.2	4.2	4.2	4.2	4.2	4.3	4.3	4.3	4.3
3-Month Treasury Bill												
Administration Budget (April 2026)	4.1	3.2	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
CBO (Feb. 2026)	4.1	3.3	3.2	3.2	3.2	3.2	3.2	3.1	3.1	3.1	3.1	3.1
Blue Chip (March 2026)	4.2	3.4	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
10-Year Treasury Note												
Administration Budget (April 2026)	4.3	3.7	3.5	3.5	3.4	3.3	3.3	3.3	3.3	3.3	3.3	3.3
CBO (Feb. 2026)	4.3	4.1	4.3	4.3	4.3	4.3	4.4	4.4	4.4	4.4	4.4	4.4
Blue Chip (March 2026)	4.3	4.1	4.1	4.1	4.1	4.0	4.0	4.0	4.0	4.0	4.0	4.0

Sources: Congressional Budget Office, Office of Management and Budget, and Blue Chip Economic Indicators. Blue Chip 2025 estimates are from December 2025.

TABLE 5.—ECONOMIC ASSUMPTIONS OF THE FISCAL YEAR 2027 BUDGET RESOLUTION

	[Calendar years]										
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Year to Year, Percent Change										
Real GDP											
HBC (July 2026)	2.4	2.7	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Consumer Price Index											
HBC (July 2026)	2.9	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
	Annual Average, Percent										
Unemployment Rate											
HBC (July 2026)	4.6	4.5	4.5	4.4	4.3	4.3	4.3	4.2	4.2	4.2	4.2
3-Month Treasury Bill											
HBC (July 2026)	3.3	3.2	3.2	3.2	3.2	3.2	3.1	3.1	3.1	3.1	3.1
10-Year Treasury Note											
HBC (July 2026)	4.1	4.3	4.3	4.3	4.3	4.4	4.4	4.4	4.4	4.4	4.4

GPO: New Odd

MACROECONOMIC FEEDBACK EFFECTS OF PRO-GROWTH POLICIES

Economic growth is one of the major determinants of revenue and spending levels—and therefore the size of budget deficits—over a given period. For instance, a higher rate of gross domestic product (GDP) growth can lead to lower projected spending if it translates into reduced burdens on government safety net programs. It can also generate higher revenue due to increases in taxable incomes. Naturally, such a pattern would cause a reduction in Federal deficits and debt relative to current law projections. Conversely, lower rates of growth can cause the opposite outcomes: higher rates of spending increases and slower revenue growth.

Federal policies themselves can affect the economy's potential to grow, generating positive feedback into budgetary outcomes. Consequently, fiscally responsible policies that improve the economy's long-term growth prospects can help reduce the size of budget deficits over a given period.

The Committee on the Budget estimates that economic growth can average 2.6 percent over the budget window, generating \$2.6 trillion in deficit reduction.

FUNCTION-BY-FUNCTION PRESENTATION

FUNCTION 050: NATIONAL DEFENSE

Function Summary

The National Defense budget function includes funds to compensate, train, maintain, and equip the military forces of the United States. The majority of National Defense programs are discretionary and funded through the annual appropriations process. These programs include all military activities of the Department of War (DOW); activities of the Department of Energy (DOE), including the National Nuclear Security Administration, environmental clean-up of weapons production, and research sites; and other defense-related activities (primarily in connection with counterterrorism). Mandatory spending primarily funds benefits for military retirees within the National Defense budget function.

The committees of jurisdiction—the Committee on Armed Services and Appropriations Subcommittee on Defense—should continue effective oversight of DOW to ensure resources are used efficiently to achieve desired results. The Committee on the Budget’s authority applies solely to the budgetary parameters for each committee of jurisdiction.

Summary of Committee-Reported Resolution

The budget resolution calls for \$955.1 billion in budget authority and \$978.9 billion in outlays in fiscal year 2027. Of that total, discretionary spending in fiscal year 2027 is \$920.7 billion in budget authority and \$901.1 billion in outlays. Mandatory spending in fiscal year 2027 is \$34.4 billion in budget authority and \$77.8 billion in outlays. The 10-year totals for budget authority and outlays are \$10.7 trillion and \$10.5 trillion, respectively.

FUNCTION 150: INTERNATIONAL AFFAIRS

Function Summary

The International Affairs budget function includes the Federal Government's spending for the following programs: international development, food security, and humanitarian assistance; international security assistance; the conduct of foreign affairs; foreign information and exchange activities; and international financial programs. The primary agencies responsible for executing these programs are the Departments of Agriculture, State, and the Treasury. The Department of State's basic operations and foreign aid account for the majority of discretionary spending within the International Affairs budget function.

The committees of jurisdiction—the Committee on Foreign Affairs and Appropriations Subcommittee on National Security, Department of State, and Related Programs—should continue effective oversight of the Department of State and related foreign operations to ensure resources are used efficiently to achieve desired results. The Committee on the Budget's authority applies solely to the budgetary parameters for each committee of jurisdiction.

Summary of Committee-Reported Resolution

The budget resolution calls for \$60.3 billion in budget authority and \$50.2 billion in outlays in fiscal year 2027. Of that total, discretionary spending in fiscal year 2027 totals \$63.3 billion in budget authority and \$60.2 billion in outlays. Mandatory spending in this function—totaling -\$2.9 billion in budget authority and -\$10.0 billion in outlays for fiscal year 2027—includes loan guarantee programs, payments to the Foreign Service Retirement and Disability Fund, and foreign-military sales programs. The negative figures reflect receipts from foreign-military sales and financing programs. The 10-year totals for budget authority and outlays are \$691.9 billion and \$631.1 billion, respectively.

FUNCTION 250: GENERAL SCIENCE, SPACE, AND TECHNOLOGY

Function Summary

The largest component of Function 250—comprising about half of its total spending—is the space-flight, research, and supporting activities of the National Aeronautics and Space Administration (NASA). Function 250 also contains general science funding, including the budgets for the National Science Foundation (NSF) and the Department of Energy’s (DOE) Office of Science.

The principal authorizing committee in this function is the Committee on Science, Space, and Technology. Funding is provided by the Committee on Appropriations Subcommittee on Commerce, Justice, Science, and Related Agencies.

Summary of Committee-Reported Resolution

The budget resolution calls for \$42.4 billion in budget authority and \$44.6 billion in outlays in fiscal year 2027. Of that total, discretionary spending totals \$42.2 billion in budget authority and \$41.8 billion in outlays, and mandatory spending totals \$231 million in budget authority and \$2.8 billion in outlays. The 10-year totals for budget authority and outlays are \$467.9 billion and \$463.3 billion, respectively.

FUNCTION 270: ENERGY

Function Summary

Discretionary spending in this function includes some of the civilian energy and environmental programs of the Department of Energy (DOE). It also includes funding for the operations of the Nuclear Regulatory Commission. A large majority of the DOE discretionary budget is allocated to applied research and development (R&D), commercialization, and deployment of energy technologies in renewable energy, energy efficiency, fossil energy, nuclear energy, and electricity delivery and energy reliability. Mandatory spending in this function includes the remaining civilian energy and environmental programs of the DOE. It also includes the Rural Utilities Service of the Department of Agriculture, the Tennessee Valley Authority, and the Federal Energy Regulatory Commission.

Authorizing committees of jurisdiction for Function 270 include the Committee on Energy and Commerce and the Committee on Science, Space, and Technology. Funding is provided primarily by the Committee on Appropriations Subcommittee on Energy and Water Development and Related Agencies, and Subcommittee on Interior, Environment, and Related Agencies.

Summary of Committee-Reported Resolution

The budget resolution calls for \$22.0 billion in budget authority and \$26.6 billion in outlays in fiscal year 2027. Of that total, discretionary spending in fiscal year 2027 totals \$18.2 billion in budget authority and \$17.1 billion in outlays. Mandatory spending in fiscal year 2027 totals \$3.8 billion in budget authority and \$9.5 billion in outlays. The 10-year totals for budget authority and outlays are \$197.8 billion and \$212.7 billion, respectively.

FUNCTION 300: NATURAL RESOURCES AND ENVIRONMENT

Function Summary

The discretionary programs in Function 300 conserve and manage air, water, and other natural resources as well as the environment. The activities in this function include maintaining infrastructure, dams, coastland, and waterways; sustaining fish, birds, and other wildlife; managing national parks, forests, and other Federal lands; and providing daily weather forecasts. The major mandatory spending programs in this function are conservation programs authorized in the Farm Bill, outlays from programs supported by excise taxes, and Superfund activities. The departments and agencies under this function are the Department of the Interior (DOI), the Environmental Protection Agency (EPA), the Army Corps of Engineers, conservation and land management activities within the Department of Agriculture, including the Forest Service, and the water resources and conservation activities of the National Oceanic and Atmospheric Administration (NOAA). Notable agencies within the DOI include the Bureau of Land Management, the National Park Service, the Bureau of Indian Affairs, the U.S. Fish and Wildlife Service, and the Bureau of Reclamation.

The Committee on Natural Resources is the primary authorizing committee in this function. Funding is provided primarily by the Committee on Appropriations Subcommittee on Energy and Water Development and Related Agencies, and Subcommittee on Interior, Environment, and Related Agencies.

Summary of Committee-Reported Resolution

The budget resolution calls for \$67.8 billion in budget authority and \$77.5 billion in outlays in fiscal year 2027. Of that total, discretionary spending in fiscal year 2027 totals \$65.6 billion in budget authority and \$69.2 billion in outlays. Mandatory spending in fiscal year 2027 totals \$2.2 billion in budget authority and \$8.2 billion in outlays. The 10-year totals for budget authority and outlays are \$729.2 billion and \$761.1 billion, respectively.

FUNCTION 350: AGRICULTURE

Function Summary

Discretionary funding in Function 350 supports agricultural research, education, and economics; marketing and information services; and animal and plant health inspection services. Function 350 is the primary source of funding for the U.S. Department of Agriculture (USDA), which includes the Farm Service Agency, the Foreign Agricultural Service, the Risk Management Agency, and other related programs and activities.

The Committee on Agriculture has complete authority to determine mandatory spending policies under its jurisdiction and nothing in this report is intended to predetermine those specific choices.

Summary of Committee-Reported Resolution

The budget resolution calls for \$41.8 billion in budget authority and \$50.2 billion in outlays in fiscal year 2027. Of that total, discretionary spending in fiscal year 2027 totals \$7.6 billion in budget authority and \$9.1 billion in outlays. Mandatory spending in fiscal year 2027 totals \$34.3 billion in budget authority and \$41.1 billion in outlays. The 10-year totals for budget authority and outlays are \$408 billion and \$416.3 billion, respectively.

FUNCTION 370: COMMERCE AND HOUSING CREDIT

Function Summary

Function 370 consists of programs that support commercial activities, including housing credit, deposit insurance, financial services, and the advancement of commerce. Specific departments and agencies that are funded within Function 370 include the U.S. Department of Commerce, the Federal Housing Administration (FHA), some activities and programs of the Department of Housing and Urban Development, the U.S. Patent and Trademark Office, the Securities and Exchange Commission (SEC), and the Consumer Financial Protection Bureau (CFPB). Function 370 also includes an off-budget category, which is comprised of the U.S. Postal Service (USPS). The largest discretionary spending programs in Function 370 are the FHA's mortgage insurance program, securitization of Government National Mortgage Association loans, the Census Bureau, and the National Institute of Standards and Technology. The major mandatory spending programs in this function are deposit insurance, the USPS, the Universal Service Fund, and the CFPB.

The authorizing committees of jurisdiction for Function 370 programs include the Committee on Financial Services, Committee on Small Business, Committee on Energy and Commerce, and the Committee on Oversight and Government Reform. Funding is provided primarily by the Committee on Appropriations Subcommittee on Commerce, Justice, Science, and Related Agencies and Subcommittee on Financial Services and General Government.

Summary of Committee-Reported Resolution

In fiscal year 2027, the budget resolution calls for \$25.6 billion in budget authority and \$1.6 billion in outlays. Of that total, discretionary spending totals -\$2.2 billion in budget authority and \$346 million in outlays, and mandatory spending totals \$27.8 billion in budget authority and \$1.3 billion in outlays. The 10-year totals for budget authority and outlays are \$185.9 billion and -\$74.6 billion, respectively.

FUNCTION 400: TRANSPORTATION

Function Summary

Function 400 is comprised of the Nation's land, air, water, and other transportation funding, consisting of both discretionary and mandatory spending programs. The budget resolution proposes initiatives to provide the country with a more competent, well-rounded, and innovative transportation system that strengthens efficiency and bolsters development at the state and local levels. The departments and agencies under this function include: the Department of Transportation, the Federal Aviation Administration, the Federal Highway Administration, and the highway, motor-carrier safety, and rail components of the Federal Transit Administration, among others.

The primary authorizing committee for Function 400 is the Committee on Transportation and Infrastructure. Funding is provided by the Committee on Appropriations Subcommittee on Transportation, Housing and Urban Development, and Related Agencies.

Summary of Committee-Reported Resolution

The budget resolution calls for \$166.5 billion in budget authority and \$163.4 billion in outlays in fiscal year 2027. Of that total, discretionary spending in fiscal year 2027 totals \$84.6 billion in budget authority and \$161.6 billion in outlays. Mandatory spending in fiscal year 2027 totals \$82.0 billion in budget authority and \$1.8 billion in outlays. The 10-year totals for budget authority and outlays are \$1.77 trillion and \$1.79 trillion, respectively.

FUNCTION 450: COMMUNITY AND REGIONAL DEVELOPMENT

Function Summary

Function 450 includes programs to improve community economic conditions and promote rural development. Programs in this function also assist in natural disaster response and preparation.

The authorizing committees of jurisdiction for Function 450 are the Committee on Agriculture, the Committee on Transportation and Infrastructure, the Committee on Financial Services, and the Committee on Energy and Commerce. Funding is provided by the Appropriations Subcommittee on Homeland Security, Subcommittee on Energy and Water Development and Related Agencies, and the Subcommittee on Transportation, Housing and Urban Development, and Related Agencies.

Summary of Committee-Reported Resolution

The budget resolution calls for \$41.2 billion in budget authority and \$66.1 billion in outlays in fiscal year 2027. Of that total, discretionary spending totals \$40.4 billion in budget authority and \$59.3 billion in outlays, and mandatory spending totals \$757 million in budget authority and \$6.9 billion in outlays. The 10-year totals for budget authority and outlays are \$450.9 billion and \$503.1 billion, respectively.

FUNCTION 500: EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES

Function Summary

Function 500 consists of programs that receive both mandatory and discretionary funds, and the activities funded within it fund developmental services to low-income children, help fund programs for disadvantaged and other elementary- and secondary-school students, make grants and loans to post-secondary students, and fund job training and employment services for people of all ages. The principal agencies that administer these programs are the U.S. Department of Education and the U.S. Department of Labor.

The principal authorizing committee for Function 500 is the Committee on Education and Workforce. Funding is provided by the Committee on Appropriations Subcommittee on Labor, Health and Human Services, Education, and Related Agencies.

Summary of Committee-Reported Resolution

In fiscal year 2027, the budget resolution calls for \$136.3 billion in budget authority and \$139.6 billion in outlays. Of that total, discretionary spending totals \$113.7 billion in budget authority and \$108.9 billion in outlays, and mandatory spending totals \$22.6 billion in budget authority and \$30.6 billion in outlays. The 10-year totals for budget authority and outlays are \$1.49 trillion and \$1.46 trillion, respectively.

FUNCTION 550: MEDICAID AND OTHER HEALTH

Function Summary

Function 550 includes all discretionary health programs, the health insurance marketplace, and Medicaid. This function is broken into three subfunctions: health care services, health research and training, and consumer and occupational health and safety.

Health care services comprise the vast majority of Function 550 spending. This covers most direct health care service programs run by the Federal Government, with the exception of Medicare and veterans' health care. The primary component of Function 550 in terms of spending levels is Medicaid, but this function also includes the State Children's Health Insurance Program, federal employees' health benefits, spending related to the Patient Protection and Affordable Care Act, most programs run by the Centers for Disease Control and Prevention (CDC), the Indian Health Service, and others. Most of this spending is mandatory in nature.

Health research and training includes activities such as National Institutes of Health research and some CDC activities. Consumer and occupational health and safety includes funding for the Food and Drug Administration, the Occupational Safety and Health Administration, the Consumer Product Safety Commission, and others. Most spending for health research and training and consumer and occupational health and safety is discretionary in nature.

Summary of Committee-Reported Resolution

In fiscal year 2027, the budget resolution calls for \$1.0 trillion in budget authority and \$991.3 billion in outlays. Of that total, discretionary spending totals \$92.2 billion in budget authority and \$94.4 billion in outlays, and mandatory spending totals \$920.3 billion in budget authority and \$896.9 billion in outlays. The 10-year totals for budget authority and outlays are \$11.4 trillion and \$11.3 trillion, respectively.

FUNCTION 570: MEDICARE

Function Summary

Function 570 solely consists of the Medicare health insurance program. Medicare provides comprehensive health care coverage for over 65 million individuals who are age 65 or older, who have a disability that prevents them from working, or who have end-stage renal disease. Medicare's budget is almost entirely mandatory spending, which consists of payments to health care service providers and private insurers. Medicare's discretionary budget funds the administration of the Medicare program through the Centers for Medicare and Medicaid Services and other agencies.

Medicare program spending appears in Function 570 of the budget. The function reflects the Medicare Part A Hospital Insurance Program, Part B Supplementary Medical Insurance Program, Part C Medicare Advantage Program, and Part D Prescription Drug Benefit, as well as premiums paid by qualified aged and disabled beneficiaries. The various parts of the program are financed in different ways.

Part A benefits are financed primarily by a payroll tax, the revenues from which are credited to the Hospital Insurance Trust Fund. For Part B, premiums paid by beneficiaries cover about one quarter of outlays, and the Treasury General Fund covers the rest. Payments to private insurance plans under Part C are financed by a share of funds from Parts A and B.

Summary of Committee-Reported Resolution

In fiscal year 2027, the budget resolution calls for \$1.1 trillion in budget authority and \$1.1 trillion in outlays. Of that total, discretionary spending totals \$8.9 billion in budget authority and \$8.7 billion in outlays, and mandatory spending totals \$1.1 trillion in budget authority and \$1.1 trillion in outlays. The 10-year totals for budget authority and outlays are \$15.3 trillion and \$15.3 trillion, respectively.

FUNCTION 600: INCOME SECURITY

Function Summary

Function 600 encompasses a variety of programs aimed at providing support across different aspects of income security. These programs are organized into six primary categories: general retirement and disability insurance, Federal employee retirement and disability (including military retirement), unemployment compensation, housing assistance, nutrition assistance, and an assortment of other income security programs. These programs cover a wide range of services and benefits designed to address various needs related to retirement, housing, nutrition, and financial stability.

Discretionary programs within this function include housing assistance programs such as tenant-based and project-based rental assistance, the Low-Income Home Energy Assistance Program, and the Special Supplemental Nutrition Program for Women, Infants, and Children.

Mandatory programs in Function 600 include the Supplemental Nutrition Assistance Program (SNAP), refundable tax credits, child nutrition programs, Temporary Assistance for Needy Families (TANF), Supplemental Security Income, Federal civilian and military retirement benefits, and Unemployment Compensation. Spending levels for these programs are determined by eligibility criteria and formulas set in law.

Mandatory spending includes a range of programs offering financial assistance, nutritional support, and retirement benefits. This includes SNAP, which provides nutrition assistance, and TANF, which offers temporary financial help and services aimed at employment. Federal retirement programs cover civilian and military personnel, providing retirement and disability benefits.

Tax expenditures related to Function 600 include benefits such as the exclusion of pension contributions and earnings and the Earned Income Tax Credit and Child Tax Credit, which are designed to support income security through the tax code. These expenditures are an integral part of the fiscal landscape within this function.

The main authorizing committees responsible for funding programs under Function 600 are the Committee on Ways and Means, the Committee on Agriculture, the Committee on Oversight and Government Reform, and the Committee on Education and Workforce. Discretionary funding is provided by the Committee on Appropriations across multiple subcommittees.

Summary of Committee-Reported Resolution

In fiscal year 2027, the budget resolution calls for \$721.1 billion in budget authority and \$715.2 billion in outlays. Of that total, discretionary spending totals \$113.1 billion in budget authority and \$114.0 billion in outlays, and mandatory spending totals \$608.0 billion in budget authority and \$601.2 billion in outlays. The 10-year totals for budget authority and outlays are \$7.8 trillion and \$7.7 trillion, respectively.

FUNCTION 650: SOCIAL SECURITY

Function Summary

Function 650 consists of the Social Security program, including Old-Age and Survivors Insurance (OASI) benefits and Disability Insurance (DI) benefits. Social Security is the largest program in terms of dollars in the Federal Government's budget and is almost entirely mandatory spending.

DI provides income support for more than eight million persons with disabilities and their families who have not yet reached retirement age.¹ Similar to OASI, DI is funded primarily through payroll tax revenues.

OASI provides retirement benefits to more than 63 million older Americans or their surviving spouses and children.² Benefits for current recipients are funded primarily through payroll taxes paid by current workers, and the size of the benefit is based on the beneficiary's earning history. The Congressional Budget Office projects the OASI Trust Fund will be insolvent in 2032.³ The Social Security Trustees project the OASI Trust Fund will be depleted in 2032, at which time the Fund will only be able to cover 78 percent of its scheduled benefits.⁴

The authorizing committee of jurisdiction for Function 650 is the Committee on Ways and Means. Discretionary funding is provided by the Committee on Appropriations Subcommittee on Labor, Health and Human Services, Education, and Related Agencies.

Summary of Committee-Reported Resolution

Social Security contains both on-budget and off-budget spending—the latter consisting of benefit payments for the OASI and DI programs. In fiscal year 2027, on-budget spending totals \$71.1 billion in budget authority and \$71.1 billion in outlays. The 10-year on-budget totals for budget authority and outlays are \$941.6 billion and \$941.6 billion, respectively.

For off-budget spending, the budget resolution calls for \$1.7 trillion in budget authority and \$1.7 trillion in outlays for fiscal year 2027. The 10-year off-budget totals for budget authority and outlays are \$21.7 trillion and \$21.6 trillion, respectively.

¹ Social Security Administration, "Monthly Statistical Snapshot, May 2026," June 2026, https://www.ssa.gov/policy/docs/quickfacts/stat_snapshot/2026-05.pdf.

² Ibid.

³ Congressional Budget Office, "Social Security Trust Funds—Baseline Projections," February 2026, <https://www.cbo.gov/system/files/2026-02/51309-2026-02-trustfund.pdf>.

⁴ The Board Of Trustees, Federal Old-Age And Survivors Insurance and Federal Disability Insurance Trust Funds, "The 2026 Annual Report of the Board of Trustees of the Federal Old-Age And Survivors Insurance and Federal Disability Insurance Trust Funds," June 9, 2026, <https://www.ssa.gov/oact/TR/2026/tr2026.pdf>.

FUNCTION 700: VETERANS BENEFITS AND SERVICES

Function Summary

Function 700 includes discretionary and mandatory spending for veterans' benefits and services. Discretionary accounts fund medical care, medical research, construction programs, information technology, and general operating expenses, among other activities. Mandatory spending funds the Toxic Exposures Fund, disability compensation, pensions, vocational rehabilitation and employment, education, life insurance, housing, and burial benefits, among other benefits and services.

The primary committees of jurisdiction for Function 700 include the Committee on Veterans' Affairs and the Committee on Appropriations Subcommittee on Military Construction, Veterans Affairs, and Related Agencies.

Summary of Committee-Reported Resolution

In fiscal year 2027, the budget resolution calls for \$450.0 billion in budget authority and \$449.8 billion in outlays. Of that total, discretionary spending totals \$124.6 billion in budget authority and \$126.1 billion in outlays, and mandatory spending totals \$325.5 billion in budget authority and \$323.8 billion in outlays. The 10-year totals for budget authority and outlays are \$5.5 trillion and \$5.4 trillion, respectively.

FUNCTION 750: ADMINISTRATION OF JUSTICE

Function Summary

The principal activities in Function 750 include Federal law enforcement programs, litigation and judicial activities, correctional operations, and border security. Function 750 includes most of the Department of Justice (DOJ) and several components of the Department of Homeland Security (DHS). Other agencies funded in this function include the Federal Bureau of Investigation; the Drug Enforcement Administration; the Bureau of Alcohol, Tobacco, Firearms and Explosives; the United States Attorneys; legal divisions within the DOJ; the Legal Services Corporation (LSC); the Federal Judiciary; and the Federal Bureau of Prisons. The small amount of mandatory spending in the function funds certain immigration activities, the Crime Victims Fund, the Assets Forfeiture Fund, and the Treasury Forfeiture Fund.

The authorizing committees of jurisdiction for Function 750 include the Committee on the Judiciary and the Committee on Homeland Security. Funding is provided by the Appropriations Subcommittee on Commerce, Justice, Science, and Related Agencies, and Subcommittee on Homeland Security.

Summary of Committee-Reported Resolution

The budget resolution calls for \$91.4 billion in budget authority and \$111.4 billion in outlays in fiscal year 2027. Of that total, discretionary spending in fiscal year 2027 totals \$81.8 billion in budget authority and \$81.2 billion in outlays. Mandatory spending in fiscal year 2027 totals \$9.6 billion in budget authority and \$30.2 billion in outlays. The 10-year totals for budget authority and outlays are \$1.0 trillion and \$1.1 trillion, respectively.

FUNCTION 800: GENERAL GOVERNMENT

Function Summary

Function 800 includes the activities of the White House and the Executive Office of the President, the legislative branch, and programs designed to carry out the legislative and administrative responsibilities of the Federal Government, including fiscal operations, personnel management, and real estate and other property management activities. Other major departments and agencies that comprise Function 800 include the U.S. Department of the Treasury, the General Services Administration, the Internal Revenue Service, the Federal Election Commission, the Library of Congress, the Government Accountability Office, and certain funding for the District of Columbia.

The authorizing committees of jurisdiction for Function 800 programs include the Committee on Oversight and Government Reform, the Committee on Natural Resources, the Committee on Ways and Means, the Committee on Transportation and Infrastructure, and the Committee on House Administration. Funding is provided primarily by the Committee on Appropriations Subcommittee on the Legislative Branch, Subcommittee on Financial Services and General Government, and Subcommittee on Interior, Environment, and Related Agencies.

Summary of Committee-Reported Resolution

In fiscal year 2027, the budget resolution calls for \$31.7 billion in budget authority and \$37.4 billion in outlays. Of that total, discretionary spending totals \$21.2 billion in budget authority and \$21.7 billion in outlays, and mandatory spending totals \$10.5 billion in budget authority and \$15.7 billion in outlays. The 10-year totals for budget authority and outlays are \$364.1 billion and \$382.8 billion, respectively.

FUNCTION 900: NET INTEREST

Function Summary

As the Federal Government runs chronic deficits and adds to its debt, it continues running up interest costs. These payments provide no benefits and finance no government service or operations. They are simply excess costs resulting from a history of spending beyond the government's means. According to the Congressional Budget Office (CBO), if government programs are not reformed, net interest payments are projected to increase from \$1.1 trillion in fiscal year 2027 to \$2.1 trillion in fiscal year 2036.⁵

These costs are reflected in Function 900, which presents the interest paid for the Federal Government's borrowing minus the interest received by the Federal Government from trust fund investments and loans to the public. It is a mandatory payment, in the truest sense of the word, with no policy options and no discretionary components.

Summary of Committee-Reported Resolution

The budget resolution calls for \$1.1 trillion in mandatory spending for net interest payments in fiscal year 2027. Over ten years, interest payments are expected to total \$14.4 trillion.

On-budget mandatory spending—or net interest payments unrelated to Social Security—totals \$1.1 trillion in fiscal year 2027 and \$14.8 trillion over ten years. The on-budget figure is larger than the Function 900 total because the former is offset by off-budget interest payments to the Social Security Trust Fund. These off-budget payments are presented as negative numbers, as they reflect money coming into, rather than flowing out of, the U.S. Treasury. Off-budget mandatory spending is -\$57.8 billion in fiscal year 2027 and -\$374.0 billion over ten years.

⁵ Congressional Budget Office, "The Budget and Economic Outlook: 2026 to 2036," February 2026, <https://www.cbo.gov/publication/62105>.

FUNCTION 920: ALLOWANCES

Function Summary

Allowances represent placeholders for certain budgetary impacts that the Congressional Budget Office (CBO) has yet to assign to a specific budget function. CBO typically reassigns the budgetary effects of any legislation enacted within Function 920 once a new baseline update is released.

Summary of Committee-Reported Resolution

The CBO baseline does not include any projected amounts for Function 920. Therefore, the budget resolution includes a total of \$0 for budget authority and outlays.

FUNCTION 930: GOVERNMENT-WIDE SAVINGS

Function Summary

The savings assumed in the budget resolution cut across multiple agencies or functional categories and have government-wide effects. These are reflected in Function 930. For ease of understanding, the budget employs this function, Government-Wide Savings, to describe these assumptions.

Summary of Committee-Reported Resolution

In fiscal year 2027, the budget resolution calls for -\$124.1 billion in budget authority and -\$49.2 billion in outlays. Of that total, discretionary spending totals -\$106.1 billion in budget authority and -\$46.7 billion in outlays, and mandatory spending totals -\$18.0 billion in budget authority and -\$2.5 billion in outlays. The 10-year totals for budget authority and outlays are -\$3.6 trillion and -\$3.4 trillion, respectively.

FUNCTION 950: UNDISTRIBUTED OFFSETTING RECEIPTS

Function Summary

Offsetting receipts to the Treasury are recorded in this function as negative budget authority and outlays. These receipts are either intra-budgetary (a payment from one Federal agency to another, such as agency payments to the retirement trust funds) or proprietary (a payment from the public for some kind of business transaction with the Federal Government). The main types of receipts presented are the payments Federal agencies make to employee retirement and health care funds; payments made by companies for the right to explore and produce oil and gas on the Outer Continental Shelf; and payments by those who bid for the right to buy or use public property or resources, such as the electromagnetic spectrum. The function also contains an off-budget component that reflects the Federal Government's share of Social Security contributions for Federal employees.

Summary of Committee-Reported Resolution

The budget resolution calls for -\$138 billion in budget authority and -\$138 billion in outlays in fiscal year 2027. The 10-year totals for budget authority and outlays are -\$1.69 trillion and -\$1.69 trillion, respectively.

GPO: New Odd
REVENUE

Summary of Revenue Projections

For the purpose of the budget resolution, revenues encompass all collected tax monies, fees and fines, and customs duties. The budget resolution assumes \$5.9 trillion in revenues in fiscal year 2027. The 10-year total projection for revenues is \$70.2 trillion.

The Committee on Ways and Means has jurisdiction over revenue measures.

The One Big Beautiful Bill

One year ago, on July 4, 2025, President Trump and Congressional Republicans enacted the One Big Beautiful Bill (OBBB) (Public Law 119-21), delivering on the mandate provided by the American people. The legislation represents one of the most consequential tax and economic reforms in modern history, providing historic relief to American workers, families, and businesses.

On the individual tax side, the OBBB permanently extended the lowered individual income tax rates enacted under the Tax Cuts and Jobs Act (TCJA), preventing a \$1,700 tax hike on working families and job creators.⁶ The legislation also permanently preserved the doubled standard deduction, which over 127 million filers—90 percent of all tax filers—have claimed in the 2025 filing season. In addition, OBBB enacted President Trump’s signature tax cuts, including No Tax on Tips and No Tax on Overtime, increasing take-home pay and reducing tax liability for millions of workers. During the most recent filing season, 97 percent of filers received a tax cut, who would have otherwise owed taxes absent enactment of the OBBB. This tax relief was concentrated among middle- and lower-income households: 96 percent of filers receiving a tax cut earned less than \$200,000 and nearly 70 percent earned less than \$100,000.⁷

On the business side, the OBBB permanently extended key pro-growth tax policies from TCJA, including the 100 percent bonus depreciation, immediate expensing of domestic research and development costs, and expanded business interest deductibility. The legislation also made permanent the 20 percent Small Business Deduction, providing certainty and tax relief for the nation’s 36 million small businesses and their over 63 million workers.⁸ By making these provisions permanent, the OBBB strengthened long-term investment incentives, increased business certainty, and encouraged continued hiring, capital investment, and economic growth.

One year after enactment, the OBBB is already delivering measurable results across the American economy and providing needed relief for workers and families. Record tax refunds in 2026 averaged nearly \$3,300, up almost 12 percent from 2025, allowing Americans to keep more of their hard-earned dollars.⁹ Inflation, which averaged 5 percent annually during the previous administration, has moderated

⁶ The Council of Economic Advisors, “Preserving and Expanding Low Tax Rates to Create American Economic Prosperity,” May 2025, <https://www.whitehouse.gov/wp-content/uploads/2025/03/Preserving-and-Expanding-Low-Tax-Rates-to-Create-American-Economic-Prosperity.pdf>.

⁷ U.S. Department of the Treasury, “A Look at the First-Year Results of the Working Families Tax Cuts,” July 2, 2026, <https://home.treasury.gov/news/press-releases/sb0553>.

⁸ U.S. House Committee on Ways and Means, “Working Families Tax Cuts Boost Small Businesses with Permanent Tax Relief, More Certainty,” April 22, 2026, <https://waysandmeans.house.gov/2026/04/22/working-families-tax-cuts-boost-small-businesses-with-permanent-tax-relief-more-certainty/>.

⁹ Internal Revenue Service, “Filing Season Statistics for Week Ending May 8, 2026,” May 18, 2026, <https://www.irs.gov/newsroom/filing-season-statistics-for-week-ending-may-8-2026>.

to an average of 2.9 percent under President Trump. Business investment has surged, with real nonresidential fixed investment increasing at an annualized rate of approximately 11 percent in the first quarter of 2026—the strongest performance in nearly three years. The labor market has surged in 2026. With the exception of February and June, job gains have been double or more than double the expected gain. The unemployment rate remains near historic lows at 4.2 percent and the share of prime-age workers employed remains near historic highs at 80.2 percent.

But the OBBB wasn't the finish line: it is the foundation of the golden age of America. As Congress looks ahead, there remains an opportunity and an obligation to build upon these successes through additional policies that promote economic growth, strengthen American competitiveness, and deliver continued relief for workers, families, and job creators.

Table 6.--Tax Expenditure Estimates By Budget Function, Fiscal Years 2025 - 2029 [1]

[Billions of Dollars]

Function	Corporations					Individuals					Total 2025-29
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	
National Defense											
Deduction for overnight-travel expenses of national guard and reserve members.....	---	---	---	---	---	0.3	0.3	0.3	0.3	0.3	1.5
Exclusion of military disability benefits.....	---	---	---	---	---	0.4	0.4	0.4	0.4	0.4	1.9
Exclusion of combat pay.....	---	---	---	---	---	0.9	0.9	1.0	1.0	1.1	4.9
Exclusion of benefits and allowances to armed forces personnel.....	---	---	---	---	---	7.3	7.6	7.8	8.0	8.3	39.0
International Affairs											
Election to deduct foreign taxes instead of a credit.....	1.6	1.6	1.8	1.8	1.9	---	---	---	---	---	8.7
Deduction for foreign-derived intangible deduction eligible income derived from trade or business within the United States.....	14.6	14.9	14.3	15.0	15.7	---	---	---	---	---	74.5
Reduced tax rate on active income of controlled foreign corporations.....	47.6	39.9	37.9	39.5	41.0	---	---	---	---	---	205.8
Exclusion of foreign earned income:											
Salary.....	---	---	---	---	---	4.5	5.3	5.6	6.0	6.4	27.9
Housing.....	---	---	---	---	---	0.7	0.8	0.8	0.8	0.8	3.9
Exclusion of certain allowances for Federal employees abroad.....	---	---	---	---	---	1.7	1.8	1.8	1.9	2.0	9.2
Exclusion of certain income of CFCs under 951 and 951A.....	4.9	3.9	3.4	3.8	4.0	---	---	---	---	---	20.0
Special rules for interest-charge domestic international sales corporations.....	2.5	2.6	2.8	2.9	3.0	---	---	---	---	---	13.8
Election to be taxed on notional shipping income based on tonnage.....	0.1	0.1	0.1	0.1	0.1	---	---	---	---	---	0.5
General Science, Space, and Technology											
Credit for increasing research activities.....	32.1	34.3	36.6	38.9	41.3	1.0	1.1	1.1	1.2	1.3	188.9
Expensing of research and experimental expenditures.....	41.4	34.0	18.3	6.5	0.9	1.3	1.1	0.6	0.2	[2]	104.1
Energy											
Residential clean energy credit.....	---	---	---	---	---	12.4	3.3	---	---	---	15.7
Energy efficient home improvement credit.....	---	---	---	---	---	2.4	0.6	---	---	---	3.0

Function	Corporations					Individuals					Total 2025-29
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	
Credits for alternative technology vehicles:											
Clean vehicle credit [3].....	---	---	---	---	---	3.5	---	---	---	---	3.5
Credit for qualified commercial clean vehicles.....	2.1	1.0	0.6	0.5	0.5	---	---	---	---	---	4.8
Credit for previously owned plug-in electric vehicles [3].....	---	---	---	---	---	0.6	---	---	---	---	0.6
Credit for production of clean hydrogen [3].....	[2]	[2]	0.1	0.1	0.1	[2]	[2]	[2]	[2]	[2]	0.4
Clean fuel production [3].....	2.1	5.1	6.6	8.6	10.6	---	[2]	[2]	[2]	[2]	33.1
Credits for electricity production from renewable resources.....	4.0	5.1	6.5	7.6	7.7	0.2	0.3	0.3	0.4	0.4	32.6
Clean electricity production credit.....	---	---	[2]	0.2	0.5	---	0.8	[2]	[2]	[2]	0.8
Credit for carbon oxide sequestration.....	0.7	1.1	1.7	2.4	3.2	---	---	---	---	---	9.2
Energy credit.....	18.9	25.0	10.0	5.2	1.2	3.6	4.8	1.9	1.0	0.2	71.7
Clean electricity ITC.....	---	0.8	7.3	5.7	1.4	---	0.1	0.8	0.6	0.2	16.8
Credit for alternative fuel vehicle refueling property.....	0.1	0.1	[2]	[2]	[2]	[2]	[2]	[2]	---	---	0.3
Credit for construction of energy-efficient new homes.....	0.4	0.4	0.2	0.2	0.1	0.3	0.2	[2]	---	---	1.9
Advanced manufacturing production credit.....	4.6	1.7	1.5	4.2	6.4	0.5	0.2	0.1	0.4	0.6	20.1
Advanced manufacturing investment credit.....	5.8	9.6	10.9	9.9	5.3	0.6	1.1	1.2	1.1	0.6	46.2
Zero emission nuclear power production credit.....	2.7	2.8	2.9	2.9	3.0	[2]	[2]	[2]	[2]	[2]	14.3
Amortization of geological and geophysical expenditures associated with oil and gas exploration.....	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	0.3
Depreciation recovery periods for energy-specific items [4]:											
Five-year MACRS for certain energy property (solar, wind, etc.).....	0.1	0.1	0.1	0.1	0.1	[2]	[2]	[2]	[2]	[2]	0.5
10-year MACRS for smart electric distribution property.....	0.1	0.1	0.1	0.1	0.1	---	---	---	---	---	0.3
15-year MACRS for certain electric transmission property.....	0.1	0.1	0.1	0.1	0.1	---	---	---	---	---	0.3
15-year MACRS for natural gas distribution line.....	0.1	0.1	0.1	0.1	0.1	---	---	---	---	---	0.3
Excess of percentage over cost depletion:											
Oil and gas.....	0.7	0.7	0.7	0.7	0.7	[2]	[2]	[2]	[2]	[2]	3.4
Other fuels.....	0.1	0.1	0.1	0.1	0.1	[2]	[2]	[2]	[2]	[2]	0.6
Expensing of exploration and development costs:											
Oil and gas.....	0.5	0.5	0.5	0.4	0.4	[2]	[2]	[2]	[2]	[2]	2.3
Exceptions for publicly-traded partnership with qualified income derived from certain energy-related activities.....	---	---	---	---	---	0.4	0.7	0.9	1.1	1.2	4.4

Function	Corporations					Individuals					Total 2025-29
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	
Natural Resources and Environment											
Expensing of timber-growing costs.....	0.3	0.3	0.3	0.3	0.3	[2]	[2]	[2]	[2]	[2]	1.5
Amortization and expensing of reforestation expenditures.....	[2]	[2]	[2]	[2]	[2]	0.1	0.1	0.1	0.1	0.1	0.7
Treatment of income from exploration and mining of natural resources as qualifying income under the publicly-traded partnership rules.....	---	---	---	---	---	---	0.1	0.1	0.1	0.1	0.3
Agriculture											
Two-year carryback period for net operating losses attributable to farming.....	0.3	0.3	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.1	1.8
Expensing of soil and water conservation expenditures.....	[2]	[2]	[2]	[2]	[2]	0.1	0.1	0.1	0.1	0.1	0.5
Expensing by farmers for fertilizer and soil conditioner costs.....	[2]	[2]	[2]	[2]	[2]	0.1	0.0	0.1	0.1	0.1	0.4
Income averaging for farmers and fishermen.....	---	---	---	---	---	0.3	0.3	0.3	0.3	0.3	1.5
Commerce and Housing											
Reduced rates of tax on dividends and long-term capital gains.....	---	---	---	---	---	253.5	252.3	247.4	247.6	252.1	1,253.0
Credit for low-income housing.....	13.9	14.8	15.8	16.9	18.0	0.2	0.2	0.2	0.2	0.2	80.3
Credit for employer-paid FICA taxes on tips.....	0.8	0.9	0.9	1.0	1.0	1.8	1.9	2.0	2.2	2.3	14.9
Credit for rehabilitation of historic structures.....	1.0	1.1	1.1	1.2	1.3	0.4	0.4	0.5	0.5	0.5	7.9
Deduction for tips.....	---	---	---	---	---	5.0	6.9	7.2	7.6	1.9	28.6
Deduction for overtime pay.....	---	---	---	---	---	16.4	21.9	22.4	23.0	5.8	89.6
Exclusion of capital gains on sales of principal residences.....	---	---	---	---	---	50.0	57.0	64.7	69.0	72.3	313.1
Exclusion of interest on State and local government qualified private activity bonds for rental housing.....	0.3	0.3	0.3	0.4	0.4	1.3	1.4	1.5	1.5	1.6	9.0
Exclusion of interest on State and local government qualified private activity bonds for owner-occupied housing [5].....	0.2	0.2	0.2	0.2	0.2	0.8	0.9	0.9	0.9	1.0	5.5
Exclusion of interest on State and local government small-issue qualified private activity bonds.....	[2]	[2]	[2]	[2]	[2]	0.1	0.1	0.1	0.1	0.1	0.5
Limitation on deduction for FDIC premiums*.....	-1.8	-1.8	-1.9	-1.9	-1.9	---	---	---	---	---	-9.3
Deduction for mortgage interest on owner-occupied residences.....	---	---	---	---	---	45.5	53.0	53.5	54.1	54.9	261.1
Limitation on net interest deduction to 30 percent of adjusted taxable income*.....	-10.3	-12.5	-13.6	-13.5	-13.6	-1.0	-1.2	-1.3	-1.3	-1.3	-69.8
Depreciation of equipment in excess of the alternative depreciation system [4].....	34.2	35.0	34.9	35.4	35.4	24.3	24.5	24.1	24.4	24.3	296.4

Function	Corporations					Individuals					Total 2025-29	
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029		
Depreciation of rental housing in excess of alternative depreciation system.....	0.6	0.6	0.5	0.5	0.4		6.2	5.5	4.9	4.3	3.6	27.1
Depreciation of buildings other than rental housing in excess of alternative depreciation system.....	1.7	6.7	10.6	10.5	10.4		1.7	6.9	10.7	10.6	10.5	80.2
Limit net operating loss deduction*.....	-1.3	-0.7	-0.7	-0.8	-0.9		-0.4	-0.2	-0.2	-0.2	-0.3	-5.7
Insurance companies (other than life insurance companies) two-year net operating loss carryback.....	3.9	4.2	4.3	4.4	4.6		---	---	---	---	---	21.4
Expensing under section 179 of depreciable business property.....	1.0	0.9	0.8	0.7	0.7		7.7	6.5	5.9	5.4	5.0	34.6
Expensing of magazine circulation expenditures.....	0.1	0.1	0.1	0.1	0.1		0.1	0.1	0.1	0.1	0.1	0.7
Amortization of business startup costs.....	[2]	[2]	[2]	[2]	[2]		0.2	0.2	0.2	0.2	0.2	1.2
Expensing of costs to remove architectural and transportation barriers to the handicapped and elderly.....	[2]	[2]	[2]	[2]	[2]		[2]	[2]	[2]	[2]	[2]	0.3
Deduction for qualified business income.....	---	---	---	---	---		75.5	76.4	77.8	79.4	80.8	389.9
Distributions in redemption of stock to pay various taxes imposed at death.....	---	---	---	---	---		0.1	0.1	0.1	0.1	0.1	0.5
Cash accounting, other than agriculture.....	0.6	0.6	0.6	0.6	0.6		2.6	2.7	2.8	2.9	3.0	17.1
Deferral of certain advance payments.....	1.5	1.5	1.6	1.6	1.7		0.5	0.5	0.5	0.5	0.5	10.3
Deferral of gain on non-dealer installment sales.....	5.0	5.3	5.6	5.9	6.3		1.4	1.5	1.6	1.6	1.7	35.9
Completed contract rules.....	0.8	1.2	1.1	1.1	1.1		0.1	0.6	0.5	0.4	0.3	7.3
Limitation on active passthrough losses in excess of \$500,000/\$250,000*.....	---	---	---	---	---		-2.0	-1.8	-1.7	-1.3	-2.6	-9.4
Inventory methods and valuation:												
Last in first out.....	1.6	1.6	1.6	1.6	1.6		0.4	0.4	0.4	0.4	0.4	9.9
Lower of cost or market.....	0.1	0.1	0.1	0.1	0.1		[2]	[2]	[2]	[2]	[2]	0.3
Exemption of credit union income.....	7.0	2.8	3.0	3.3	3.5		---	---	---	---	---	19.6
Special treatment of life insurance company reserves.....	2.4	2.5	2.6	2.8	2.9		---	---	---	---	---	13.1
Tax-exempt status and election to be taxed only on investment income for certain small property and casualty insurance companies.....	2.0	2.1	2.2	2.4	2.5		0.2	0.2	0.2	0.2	0.2	12.2
Proration for property and casualty insurance companies.....	0.3	0.3	0.3	0.3	0.4		---	---	---	---	---	1.6

Function	Corporations					Individuals					Total
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	2025-29
Special deduction for Blue Cross and Blue Shield companies.....	0.1	0.1	0.1	0.1	0.1	---	---	---	---	---	0.6
Interest rate and discounting period assumptions for reserves of property and casualty insurance companies.....	1.7	1.7	1.9	2.1	2.4	---	---	---	---	---	9.8
Exclusion of capital gains at death.....	---	---	---	---	---	66.3	72.5	76.4	79.9	84.2	379.3
Carryover basis of appreciated property transferred by gift.....	---	---	---	---	---	16.5	15.1	13.3	12.0	11.2	68.1
Deferral of gain on like-kind exchanges.....	2.5	2.5	2.5	2.6	2.7	8.3	8.3	8.1	8.0	8.1	53.6
Exclusion of gain from certain small business stock.....	---	---	---	---	---	4.4	4.9	5.1	5.3	5.9	25.7
Deduction for premiums for qualified mortgage insurance.....	---	---	---	---	---	---	0.9	1.3	1.3	1.4	4.9
Deduction for interest on personal vehicle loans.....	---	---	---	---	---	2.9	6.2	8.6	10.3	2.7	30.7
Exclusion for agricultural loan interest.....	---	---	---	---	---	[2]	0.1	0.1	0.1	0.2	0.5
Income recognition rule for gain or loss from section 1256 contracts.....	0.1	0.1	0.1	0.1	0.1	3.5	3.3	3.3	3.3	3.3	17.5
Exemptions from imputed interest rules.....	[2]	[2]	[2]	[2]	[2]	1.2	1.3	1.4	1.4	1.5	6.9
Surtax on net investment income*.....	---	---	---	---	---	-60.5	-61.4	-61.4	-62.4	-64.2	-309.8
Minimum rate of interest for certain determinations related to life insurance contracts.....	0.1	0.2	0.2	0.3	0.4	0.1	0.2	0.2	0.3	0.4	2.4
Limitation on deductibility of wagering losses.....	---	---	---	---	---	---	-0.1	-0.1	-0.1	-0.1	-0.5
Transportation											
Treatment of employer-paid transportation benefits (parking, van pools, and transit passes, black car services).....	-3.4	-3.5	-3.6	-3.7	-3.9	8.9	9.2	9.6	9.9	10.3	30.0
Exclusion of interest on State and local government qualified private activity bonds for private airports, spaceports, docks, and mass-commuting facilities.....	0.2	0.2	0.2	0.3	0.3	0.9	1.0	1.0	1.1	1.1	6.2
Exclusion of interest on State and local government qualified private activity bonds for highway projects and rail-truck transfer facilities.....	[2]	[2]	[2]	[2]	[2]	0.2	0.2	0.2	0.2	0.2	1.2
Deferral of tax on capital construction funds of shipping companies.....	0.1	0.1	0.1	0.1	0.1	---	---	---	---	---	0.3
Railroad track maintenance credit.....	0.2	0.2	0.2	0.2	0.2	---	---	---	---	---	1.3
Community and Regional Development											
New markets tax credit.....	1.4	1.5	1.7	1.8	2.0	[2]	[2]	[2]	[2]	[2]	8.5

Function	Corporations					Individuals					Total 2025-29
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	
Exclusion of interest on State and local government qualified private activity bonds for sewage, water, and hazardous waste facilities..... Qualified opportunity zones..... National disaster relief..... Trump accounts..... Education, Training, Employment, and Social Services <i>Education and training:</i> Credits for tuition for post-secondary education [3]..... Credit for holders of qualified zone academy bonds (new issues repealed by TCJA) [6][3][7]..... Qualified school construction bonds [6][3][7]..... Exclusion of income attributable to the discharge of certain student loan debt and certain Federal and State education loan repayment programs..... Exclusion of scholarship and fellowship income..... Exclusion of employer-provided tuition reduction benefits..... Exclusion of employer-provided education assistance benefits..... Exclusion of interest on State and local government qualified private activity bonds for private nonprofit and qualified public educational facilities..... Exclusion of interest on State and local government qualified private activity bonds for student loans..... Deduction for charitable contributions to educational institutions..... Exclusion from UBTI of certain payments to controlling exempt organizations..... Deduction for interest on student loans..... Exclusion of tax on earnings of qualified tuition programs: Prepaid tuition programs..... Savings account programs.....	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.3	0.3	0.3	1.9
	1.0	0.2	-3.6	2.0	1.8	4.7	0.9	-17.9	10.1	8.8	7.8
	----- Estimate Contained in Other Provisions -----										
	---	---	---	---	---	0.7	6.5	3.6	3.6	[2]	14.4
	---	---	---	---	---	13.9	13.3	13.0	12.8	12.9	65.9
	[2]	[2]	[2]	[2]	[2]	0.1	0.1	0.1	0.1	0.1	0.7
	---	---	---	---	---	0.6	0.6	0.6	0.5	0.5	2.8
	---	---	---	---	---	4.2	3.6	4.1	4.0	4.4	20.3
	---	---	---	---	---	5.2	5.4	5.6	5.7	5.9	27.8
	---	---	---	---	---	0.3	0.4	0.4	0.4	0.4	1.9
	---	---	---	---	---	1.7	1.8	1.9	1.9	2.0	9.3
	0.6	0.6	0.6	0.7	0.7	2.5	2.7	2.8	2.8	2.9	17.0
	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.3	1.5
	1.5	1.2	1.0	1.0	1.0	9.1	10.3	10.9	11.4	12.0	59.4
[2]	[2]	[2]	[2]	[2]	---	---	---	---	---	0.1	
---	---	---	---	---	2.6	2.5	2.6	2.6	2.7	12.9	
---	---	---	---	---	0.2	0.2	0.2	0.2	0.2	1.1	
---	---	---	---	---	5.3	5.3	5.5	5.8	6.0	27.9	

Function	Corporations					Individuals					Total
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	2025-29
Exclusion of earnings of Coverdell education savings accounts.....	---	---	---	---	---	0.3	0.3	0.2	0.2	0.2	1.3
Tax credit for contributions to scholarship granting organizations	---	---	---	---	---	---	---	1.9	2.9	3.3	8.0
<i>Employment:</i>											
Credit for family and medical leave.....	0.3	0.3	0.4	0.5	0.6	[2]	[2]	[2]	[2]	[2]	2.2
Work opportunity tax credit.....	0.9	0.5	0.2	0.1	0.1	0.4	0.2	0.1	[2]	[2]	2.5
Exclusion of employee awards.....	---	---	---	---	---	0.5	0.5	0.5	0.5	0.6	2.6
Exclusion of housing allowances for ministers.....	---	---	---	---	---	1.0	1.1	1.1	1.2	1.2	5.7
Treatment of meals and lodging (other than military).....	-1.8	-3.3	-2.9	-3.0	-3.1	11.5	11.6	11.7	11.8	12.0	44.5
Exclusion of miscellaneous fringe benefits.....	---	---	---	---	---	10.2	10.6	11.0	11.4	11.8	54.9
Treatment of employee moving expenses*.....	---	---	---	---	---	-1.0	-1.1	-1.1	-1.1	-1.1	-5.3
Exclusion of employer-provided (on-site) gyms.....	---	---	---	---	---	2.0	2.0	2.1	2.2	2.3	10.7
Limits on deductible compensation [8]*.....	-5.3	-5.5	-6.5	-7.3	-11.1	---	---	---	---	---	-35.8
Treatment of meals and entertainment*.....	-5.6	-5.8	-6.0	-6.3	-6.5	1.4	1.5	1.6	1.6	1.7	-22.3
Disallowance of deduction for excess parachute payments (applicable if payments to a disqualified individual are contingent on a change of control of a corporation and are equal to or greater than three times the individual's annualized includible compensation) [8]*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-1.0
Special tax provisions for employee stock ownership plans (ESOPs) [9].....	1.9	2.0	2.0	2.1	2.2	6.1	7.0	8.0	9.2	10.6	51.1
Deferral of taxation on spread on acquisition of stock under incentive stock option plans*.....	-0.8	-0.8	-0.8	-0.9	-0.9	1.0	1.2	1.3	1.3	1.4	2.1
Deferral of taxation on spread on employee stock purchase plans*.....	-0.4	-0.4	-0.5	-0.5	-0.5	0.2	0.2	0.2	0.2	0.2	-1.2
Exclusion of income in voluntary employees' beneficiary associations [10].....	---	---	---	---	---	31.0	31.3	31.6	31.9	32.2	158.0
<i>Social services:</i>											
Credit for employer-provided dependent care	[2]	0.1	0.1	0.1	0.1	[2]	[2]	[2]	[2]	[2]	0.4
Credit for child and dependent care and exclusion of employer-provided child care [3][11].....	---	---	---	---	---	5.0	6.5	7.0	7.1	7.2	32.8
Adoption credit and employee adoption benefits exclusion.....	---	---	---	---	---	0.6	0.8	0.7	0.7	0.6	3.5
Credit for children and other dependents [3].....	---	---	---	---	---	128.4	128.4	127.9	130.5	131.5	646.7
Exclusion of certain foster care payments.....	---	---	---	---	---	0.5	0.6	0.6	0.6	0.6	2.9

Function	Corporations					Individuals					Total 2025-29
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	
Deduction for charitable contributions, other than for education and health [12].....	3.3	2.7	2.2	2.1	2.3	49.2	55.9	59.2	61.5	64.8	303.2
Health											
Subsidies for insurance purchased through health benefit exchanges [3].....	---	---	---	---	---	135.1	105.0	88.3	82.3	81.5	492.3
Credit for orphan drug research.....	1.6	1.7	1.8	1.9	2.0	---	---	---	---	---	9.2
Exclusion of workers' compensation benefits (medical benefits).....	---	---	---	---	---	4.4	4.5	4.9	5.1	5.5	24.3
Exclusion of employer contributions for health care, health insurance premiums, and long-term care insurance premiums [13].....	---	---	---	---	---	226.2	240.4	254.4	266.1	281.1	1,268.2
Exclusion of medical care and TRICARE medical insurance for military dependents, retirees, and retiree dependents not enrolled in Medicare.....	---	---	---	---	---	7.0	7.8	8.4	8.8	9.2	41.2
Exclusion of health insurance benefits for military retirees and retiree dependents enrolled in Medicare.....	---	---	---	---	---	2.3	2.6	2.8	3.0	3.4	14.1
Exclusion of interest on State and local government qualified private activity bonds for private nonprofit hospital facilities.....	0.3	0.4	0.4	0.4	0.4	1.5	1.6	1.6	1.7	1.7	10.0
Deduction for health insurance premiums and long-term care insurance premiums by the self-employed.....	---	---	---	---	---	9.5	10.5	11.2	11.5	11.8	54.5
Deduction for charitable contributions to health organizations.....	1.7	1.4	1.2	1.1	1.2	5.9	6.7	7.1	7.3	7.7	41.3
Deduction for medical expenses and long-term care expenses.....	---	---	---	---	---	12.8	13.8	14.7	15.6	17.1	73.9
Health savings accounts [14].....	---	---	---	---	---	13.1	15.3	16.8	17.9	19.1	82.3
Income Security											
Credit for certain individuals for elective deferrals and IRA contributions.....	---	---	---	---	---	1.5	1.4	0.3	---	---	3.2
Earned income credit [3].....	---	---	---	---	---	66.9	67.2	67.4	67.6	67.8	336.9
Disallowance of the standard deduction against the alternative minimum tax*.....	---	---	---	---	---	-0.5	-0.6	-0.7	-0.7	-0.7	-3.2
Additional standard deduction for the blind and the elderly.....	---	---	---	---	---	7.3	7.5	7.9	8.4	9.5	40.5
Enhanced deduction for seniors.....	---	---	---	---	---	16.8	22.4	22.7	23.0	5.8	90.8

Function	Corporations					Individuals					Total
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	2025-29
Exclusion of other employee benefits:											
Premiums on group term life insurance.....	---	---	---	---	---	5.0	5.3	5.6	5.9	6.3	28.1
Premiums on accident and disability insurance.....	---	---	---	---	---	6.6	6.7	6.9	7.0	7.2	34.4
Exclusion of amounts received under life insurance contracts.....	1.8	1.9	1.9	2.0	2.0	17.1	17.7	18.5	19.2	20.0	102.1
Exclusion of workers' compensation benefits (disability and survivors payments).....	---	---	---	---	---	5.7	5.9	6.0	6.2	6.4	30.1
Exclusion of damages on account of personal physical injuries or physical sickness.....	---	---	---	---	---	2.1	2.1	2.1	2.2	2.2	10.6
Exclusion of disaster mitigation payments.....	---	---	---	---	---	0.1	0.1	0.1	0.1	0.1	0.5
Deduction for casualty and theft losses.....	---	---	---	---	---	0.1	0.2	0.3	0.3	0.3	1.2
Net exclusion of pension contributions and earnings:											
Plans covering partners and sole proprietors (sometimes referred to as "Keogh plans").....	---	---	---	---	---	16.2	17.2	18.3	19.3	20.2	91.1
Defined benefit plans.....	---	---	---	---	---	134.7	141.4	150.1	160.9	171.1	758.2
Defined contribution plans.....	---	---	---	---	---	197.3	213.3	238.7	269.1	301.9	1,220.3
Individual retirement arrangements:											
Traditional IRAs.....	---	---	---	---	---	19.1	20.5	21.3	21.8	22.8	105.4
Roth IRAs.....	---	---	---	---	---	15.5	16.9	17.4	18.0	18.7	86.2
Social Security and Railroad Retirement											
Exclusion of untaxed Social Security and railroad retirement benefits.....	---	---	---	---	---	44.9	44.5	47.7	51.2	64.2	252.5
Veterans' Benefits and Services											
Exclusion of veterans' disability compensation.....	---	---	---	---	---	19.2	20.2	21.0	21.9	22.5	104.7
Exclusion of veterans' pensions.....	---	---	---	---	---	0.1	0.1	0.1	0.1	0.1	0.3
Exclusion of veterans' readjustment benefits.....	---	---	---	---	---	1.5	1.5	1.6	1.6	1.7	7.9
Exclusion of interest on State and local government private activity bonds for veterans' housing.....	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	0.3
General Government											
Build America bonds (bonds were required to be issued before January 1, 2011) [6][3][8].....	---	---	---	---	---	1.6	1.4	1.4	1.4	1.4	7.2

Function	Corporations					Individuals					Total
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	2025-29
Exclusion of interest on public purpose State and local government bonds.....	5.1	5.2	5.4	5.5	5.7	21.9	22.6	23.2	23.9	24.5	143.1
Deduction of nonbusiness State and local government taxes.....	---	---	---	---	---	49.1	59.5	61.2	63.1	65.5	298.4
Eliminate requirement that financial institutions allocate interest expense attributable to tax-exempt interest	0.5	0.5	0.5	0.5	0.5	---	---	---	---	---	2.7
Interest											
Deferral of interest on savings bonds.....	---	---	---	---	---	0.6	0.6	0.6	0.6	0.6	3.0

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. An "##" indicates a negative tax expenditure for the 2025 - 2029 period.

[1] Reflects legislation enacted by August 31, 2025.

[2] Positive tax expenditure of less than \$50 million.

[3] Estimate includes refundability associated with the following outlay effects:

	Corporations					Individuals					Total
	2025	2026	2027	2028	2029	2025	2026	2027	2028	2029	2025-29
Clean fuel for production of clean hydrogen.....	---	---	---	---	---	[2]	[2]	[2]	[2]	[2]	0.2
Clean Vehicle Credit.....	---	---	---	---	---	3.5	---	---	---	---	3.5
Clean fuel production credit.....	---	---	---	---	---	0.6	---	---	---	---	0.6
Credit for previously owned plug-in electric vehicles.....	---	---	---	---	---	4.8	4.6	4.5	4.5	4.4	22.9
Credits for tuition for post-secondary education.....	---	---	---	---	---	[2]	[2]	[2]	[2]	[2]	[2]
Credit for holders of qualified zone academy bonds.....	---	---	---	---	---	0.6	0.6	0.6	0.5	0.5	2.8
Qualified school construction bonds.....	---	---	---	---	---	---	---	---	---	---	---
Credit for child and dependent care and exclusion of employer-provided child care.....	---	---	---	---	---	0.7	0.9	1.0	1.0	1.0	4.6
Credit for children and other dependents.....	---	---	---	---	---	47.9	46.6	45.6	45.9	45.6	231.7
Subsidies for insurance purchased through health benefit exchanges	---	---	---	---	---	115.8	85.5	78.0	74.0	73.4	426.7
Earned income credit.....	---	---	---	---	---	56.2	56.6	56.8	56.8	56.8	283.2
Build America bonds.....	---	---	---	---	---	1.6	1.4	1.4	1.4	1.4	7.2

- Negligible Revenue Effect -

[Footnotes for Table 6 continue on the following page]

Footnotes for Table 6 continued:

- [4] Includes bonus depreciation and general acceleration under MACRS.
- [5] Estimate includes effect of credit for interest on certain home mortgages.
- [6] Estimate includes an outlay to State and local governments. For the purposes of this table outlays are attributed to individuals.
- [7] Authority to issue new bonds was repealed by the Tax Cuts and Jobs Act, Pub. L. No. 115-97, effective for bonds issued after December 31, 2017. Amounts shown relate to outstanding bonds.
- [8] Estimate does not include effects of changes made by the Emergency Economic Stabilization Act of 2008.
- [9] The estimate for employee stock ownership plans will now include the effect of leveraged and /or privately held employer contributions to an ESOP plan. These previously were included only in the defined contribution plan estimate.
- [10] The tax treatment for VEBAs allows for deduction of employer contributions, deferral of earnings, and untaxed distributions if the plan provides accident or health benefits. The estimate will fully reflect this tax treatment going forward.
- [11] Estimate includes employer-provided child care purchased through dependent care flexible spending accounts.
- [12] In addition to the general charitable deduction, the tax expenditure accounts for the higher percentage limitation for public charities, the fair market value deduction for related-use tangible personal property, the enhanced deduction for inventory, the fair market value deduction for publicly traded stock and exceptions to the partial interest rules.
- [13] Estimate includes employer-provided health insurance purchased through cafeteria plans and TRICARE medical insurance, which are also included in other line items on this table.
- [14] Estimate includes employer contributions made through cafeteria plans to health savings accounts, which are also included in other line items on this table.

TABLE 7 - SUMMARY OF FISCAL YEAR 2027 BUDGET RESOLUTION
[As a percentage of GDP]

[illegible]

SECTION-BY-SECTION DESCRIPTION

The Concurrent Resolution on the Budget for Fiscal Year 2027 establishes an overall budgetary framework. As required under the Congressional Budget Act of 1974 (Budget Act), this concurrent resolution includes aggregate levels of new budget authority, outlays, revenues, the amount by which revenues should be changed, the surplus or deficit, new budget authority and outlays for each major functional category, debt held by the public, and debt subject to the statutory limit. This concurrent resolution also sets appropriate budgetary levels for fiscal years 2028 through 2036.

This concurrent resolution provides reconciliation instructions to 4 authorizing committees in the House of Representatives. It is envisioned that the reconciliation process will be used to support our troops, provide certainty for our food supply, and secure our elections. This concurrent resolution also includes rulemaking provisions necessary to enforce the budget resolution and procedures for adjusting the budget resolution.

Section 1. Concurrent Resolution on the Budget for Fiscal Year 2027.

Subsection (a) establishes the budget for fiscal year 2027 and each of the nine ensuing fiscal years, 2028 through 2036, at the levels that appear subsequently in the resolution, replacing all prior concurrent resolutions on the budget. Section 301(a) of the Budget Act requires the budget resolution to establish budgetary levels for the fiscal year for which such resolution is adopted and for at least each of the four ensuing fiscal years.

Subsection (b) sets out the table of contents of the budget resolution.

TITLE I—RECOMMENDED LEVELS AND AMOUNTS

Section 101. Recommended Levels and Amounts.

Section 101, as required by section 301 of the Budget Act, establishes the recommended levels for revenues, the amount by which revenues should be changed, total new budget authority, total outlays, surpluses or deficits, debt subject to the statutory limit, and debt held by the public.

While the revenue level operates as a floor against which all revenue legislation is measured, the recommended levels of new budget authority and outlays serve as a ceiling for spending legislation. The surplus or deficit levels include only on-budget outlays and revenue.

Most outlays and receipts related to the Social Security program and United States Postal Service are not included because both accounts are statutorily off-budget.

Debt subject to the limit reflects the gross Federal debt, but excludes debt issued by the Federal Financing Bank or by non-Treasury agencies. Debt held by the public is the amount of debt issued and held by entities or individuals other than the U.S. Government and includes Treasury debt held by the Federal Reserve system.

Section 102. Major Functional Categories.

Section 102, as required by section 301(a) of the Budget Act, establishes the budgetary levels for each major functional category for fiscal year 2027 and for fiscal years 2028 through 2036.

These major functional categories include:

050 National Defense
150 International Affairs
250 General Science, Space, and Technology
270 Energy
300 Natural Resources and Environment
350 Agriculture
370 Commerce and Housing Credit
400 Transportation
450 Community and Regional Development
500 Education, Training, Employment, and Social Services
550 Health
570 Medicare
600 Income Security
650 Social Security
700 Veterans Benefits and Services
750 Administration of Justice
800 General Government
900 Net Interest
920 Allowances
930 Government-Wide Savings
950 Undistributed Offsetting Receipts

TITLE II—Reconciliation

Section 201. Reconciliation in the House of Representatives.

Section 201 sets forth reconciliation instructions to 4 authorizing committees in the House of Representatives.

Subsection (a) specifies a deadline of September 11, 2026, for the instructed authorizing committees, pursuant to section 310 of the Budget Act, to submit changes in laws within their jurisdictions to the Committee on the Budget of the House of Representatives.

Subsection (b) instructs 4 authorizing committees in the House of Representatives. The committees instructed and their reconciled amounts over the period of fiscal years 2027 through 2036 are as follows:

Committee on Agriculture	increase the deficit by no more than \$12 billion
Committee on Armed Services	increase the deficit by no more than \$60 billion
Permanent Select Committee on Intelligence.....	increase the deficit by no more than \$13 billion
Committee on House Administration.....	increase the deficit by no more than \$10 billion

A central tenant of the budget reconciliation process is that the authorizing committees determine their own policies as long as they meet their reconciliation targets. Therefore, the authorizing committees can meet the reconciled amounts with any combination of policies within their jurisdiction that achieve their reconciliation targets.

All reconciled committees are required to mark up legislation that meets their reconciliation target and transmit the legislation to the Committee on the Budget rather than reporting the legislation to

the House.

Other than transmitting their legislation to the Committee on the Budget, the authorizing committees are expected to follow regular order in complying with the Rules of the House of Representatives and Committee rules regarding markup procedures and reporting requirements.

The Committee on the Budget will then combine all the submissions and report the bill to the House of Representatives. Under section 310(b) of the Budget Act, the Committee on the Budget must report the authorizing committee's submissions without substantive revision.

TITLE III—RESERVE FUND

Section 301. Reserve Fund for Reconciliation Legislation in the House of Representatives.

Subsection (a) permits the Chair of the House Committee on the Budget to adjust the allocations, aggregates, and other appropriate levels in the budget resolution for reconciliation legislation considered pursuant to section 201 by the necessary amounts to accommodate the budgetary effects of the legislation if the budgetary effects of the legislation comply with the reconciliation instructions under this concurrent resolution.

Subsection (b) stipulates that for purposes of this section, compliance with the reconciliation instructions under this concurrent resolution shall be determined by the Chair of the House Committee on the Budget.

TITLE IV—Other Matters

Section 401. Enforcement Filing.

Section 401 requires, if the Concurrent Resolution on the Budget for Fiscal Year 2027 is agreed to by the House of Representatives and the Senate without the appointment of a committee of conference, the Chair of the House Committee on the Budget to submit for printing in the Congressional Record a statement that includes an allocation for the Committee on Appropriations for fiscal year 2027 consistent with the budget resolution and allocations for all authorizing committees, consistent with the budget resolution, for fiscal year 2027 and for the period of fiscal years 2027 through 2036.

Section 402. Budgetary Treatment of Administrative Expenses.

Subsection (a) provides that the administrative expenses of the Social Security Administration and the United States Postal Service are reflected in the allocation to the Committee on Appropriations even though both are technically off-budget. This language is necessary to ensure the Committee on Appropriations retains control over administrative expenses for these agencies through the annual appropriations process. This budgetary treatment is based on the long-term practice of the House and Senate Committees on the Budget.

Subsection (b) requires administrative expenses to be included in the cost estimates for the relevant appropriation measure, which are used to determine if a measure exceeds the budget resolution's spending limits.

Section 403. Application and Effect of Changes in Allocations and Aggregates.

Subsection (a) specifies the procedure for adjusting the levels established by the budget resolution

under the reserve fund and other special procedures in this concurrent resolution. It provides that the adjustments apply while the legislation is under consideration and take effect upon enactment of the legislation. The Chair of the House Committee on the Budget must submit any adjustments to the budget resolution for printing in the Congressional Record.

Subsection (b) clarifies that the adjusted levels in the budget resolution are fully enforceable under the Budget Act and other budget rules.

Subsection (c) stipulates that the Chair of the House Committee on the Budget is the ultimate arbiter of the cost estimates for legislation used to enforce the budget resolution and budget rules.

Subsection (d) clarifies that legislation for which an adjustment to the budget resolution is made, such as those in the reserve fund in title III, is not subject to the point of order set forth in clause 10 of rule XXI of the Rules of the House Representatives, commonly referred to as the House Cut-As-You-Go rule.

Section 404. Adjustments to Reflect Changes in Concepts and Definitions in the House of Representatives.

Section 404 authorizes the Chair of the House Committee on the Budget to adjust the appropriate budgetary levels of this concurrent resolution for any change in budgetary concepts and definitions in accordance with section 251(b)(1) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Section 405. Adjustment for Changes in the Baseline.

Section 405 authorizes the Chair of the House Committee on the Budget to adjust the applicable budgetary levels in this concurrent resolution to reflect changes from the Congressional Budget Office's updates to its baseline for fiscal years 2027 to 2036.

Section 406. Emergency Requirements.

Section 406 stipulates that the budgetary effects of any provisions of an appropriations bill designated as an emergency requirement shall not count for any purpose in the House. It also provides a definition of what constitutes an emergency consistent with paragraphs (20) and (21) of section 250(c) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Section 407. Additional Adjustments.

Section 407 permits the Chair of the House Committee on the Budget to adjust the allocations, aggregates, and other appropriate budgetary levels in this concurrent resolution for: (1) disaster relief, (2) wildfire suppression, (3) health care fraud and abuse control, (4) continuing disability reviews and redeterminations, and (5) reemployment services and eligibility assessments.

Section 408. Exercise of Rulemaking Powers.

Section 408 affirms the adoption of this concurrent resolution is an exercise of the rulemaking power of the House of Representatives and the Senate and that the House of Representatives and the Senate have the constitutional right to change these rules.

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RECONCILIATION

Section 310 of the Congressional Budget Act of 1974 (2 U.S.C. 641) (Budget Act) sets out a special procedure that allows a concurrent resolution on the budget to direct one or more authorizing committees to produce legislation that changes direct spending, revenue, or the debt limit to bring these levels into compliance with budget resolution policies. Reconciliation instructions must be included in a concurrent resolution on the budget adopted by both the House of Representatives and the Senate to be valid.

In general, reconciliation instructions include the amount of budgetary change to be achieved; the time period over which such budgetary change should be measured; and a deadline for the authorizing committees to report legislation. When more than one authorizing committee receives reconciliation instructions, each committee considers a bill to comply with these instructions as it would any other bill, but the legislative text and other materials are submitted to the Committee on the Budget instead of being reported to the House of Representatives. The Committee on the Budget then incorporates all submissions together, without any substantive revision, into a single bill and reports it to the House of Representatives. If only one authorizing committee receives reconciliation instructions, then that committee's bill is reported directly to the House of Representatives and is not submitted to the Committee on the Budget.

In the House of Representatives, the Committee on Rules reports a special rule governing the consideration of a reconciliation bill. Typically, the rule will allow for 2 or 3 hours of general debate equally divided. The Committee on the Budget determines whether an authorizing committee is in compliance with its reconciliation instructions. Under section 310 of the Budget Act, authorizing committees must comply with reconciliation instructions. If an authorizing committee does not comply with its instructions, the Committee on Rules may make in order amendments that achieve the required budgetary changes pursuant to section 310(d)(5) of the Budget Act.

A reconciliation bill is a privileged measure in the Senate. Distinct from most Senate bills, debate is limited to 20 hours and only requires a simple majority to pass (51 votes) rather than the 60 votes otherwise required for cloture. In the Senate, the "Byrd Rule" (section 313 of the Budget Act) limits the content of a reconciliation bill. The Byrd Rule prohibits the consideration of extraneous provisions in a reconciliation bill. If a provision is found to violate the Byrd Rule, it is removed from the bill or conference report unless 60 Senators vote to waive it.

The Concurrent Resolution on the Budget for Fiscal Year 2027, as reported by the Committee on the Budget, provides for such reconciliation legislation. It includes reconciliation instructions to 4 authorizing committees in the House of Representatives. The reconciliation instructions included in the Concurrent Resolution on the Budget for Fiscal Year 2027 create a process to support our troops, provide certainty for our food supply, and secure our elections. Each authorizing committee must submit legislative text and associated material to the Committee on the Budget by September 11, 2026. For a detailed description of the reconciliation instructions included in this concurrent resolution on the budget, see title II of the Section-by-Section Description.

THE CONGRESSIONAL BUDGET PROCESS

The budget resolution's spending levels are implemented through allocations to the Committee on Appropriations and authorizing committees.

As required under section 302(a) of the Congressional Budget Act of 1974 (Budget Act), the budget resolution's discretionary spending levels are allocated to the Committee on Appropriations of each House of Congress and the budget resolution's direct spending levels are allocated to each authorizing committee in the House of Representatives and the Senate. These allocations are included in the report accompanying the concurrent resolution on the budget and are enforced through points of order (see the section of this report titled: "Enforcing Budgetary Levels").

Section 302 of the Budget Act requires the budget resolution to provide allocations of budget authority for the first fiscal year and at least the four ensuing fiscal years (except for the Committee on Appropriations, which receives an allocation only for the budget year). This report provides allocations of budget authority and outlays for the Committee on Appropriations for the budget year (fiscal year 2027) and allocations of budget authority and outlays for authorizing committees for the budget year (fiscal year 2027) and the 10-year period of fiscal years 2027 through 2036.

Committee on Appropriations—302(a) and 302(b) Allocations

302(a) Allocation. The Committee on Appropriations receives a lump sum of discretionary budget authority and corresponding outlays. It is included in the report accompanying a concurrent resolution on the budget for the fiscal year for which the budget resolution is adopted. This allocation operates as a ceiling on the amount of discretionary budget authority that can be appropriated for that fiscal year. This budget resolution provides a 302(a) allocation to the Committee on Appropriations for fiscal year 2027.

302(b) Allocations. Once a 302(a) allocation is provided, the Committee on Appropriations is then required, in full committee, to divide this allocation among its 12 subcommittees. The amount each subcommittee receives constitutes its suballocation under section 302(b) of the Budget Act. Each subcommittee's regular appropriations bill is capped at the level of its 302(b) suballocation and the bill is subject to a point of order if it exceeds this amount. Under section 302(c) of the Budget Act, once the Committee on Appropriations receives its 302(a) allocation appropriations bills may not be considered on the floor of the House of Representatives until the Committee on Appropriations provides 302(b) suballocations to its subcommittees.

Authorizing Committees—302(a) Allocations

The report accompanying the concurrent resolution on the budget allocates to each authorizing committee an amount of new budget authority and corresponding outlays required to accommodate the direct spending (i.e., mandatory spending) within each authorizing committee's jurisdiction. If the budget resolution assumes increases in direct spending for new or expanded programs with no offsetting reductions in direct spending, additional budget authority may be allocated to authorizing committees. Conversely, the allocation may reflect negative budget authority (relative to the projected current baseline) if the budget resolution assumes the enactment of legislation reducing direct spending.

Because the spending authority for these direct spending programs is multi-year or permanent, the allocations to the authorizing committees cover both the budget year and the entire period of the budget

resolution. This budget resolution provides allocations for authorizing committees for fiscal year 2027 and for the 10-year period of fiscal years 2027 through 2036.

Each authorizing committee is provided a single allocation of new budget authority reflective of the fiscal effects of expected policy action relative to current law. These committees are not required to file 302(b) suballocations. Bills first effective in fiscal year 2027 are measured against the level for that year included in the fiscal year 2027 budget resolution and the 10-year period of fiscal years 2027 through 2036.

TABLE 8 - ALLOCATION OF SPENDING AUTHORITY TO
HOUSE COMMITTEE ON APPROPRIATIONS
(in millions of dollars)

		2027
Base Discretionary Action:	BA	1,662,000
	OT	1,775,617
Current Law Mandatory:	BA	1,922,188
	OT	1,899,717

TABLE 9- RESOLUTION BY AUTHORIZING COMMITTEE
(ON-BUDGET AMOUNTS in millions of dollars)

		2027	2027-2036
Agriculture:			
Current Law	BA	124,555	1,238,040
	OT	124,395	1,249,467
Resolution Change	BA	12,000	12,000
	OT	12,000	12,000
Total	BA	136,555	1,250,040
	OT	136,395	1,261,467
Armed Services:			
Current Law	BA	158,098	1,853,816
	OT	200,807	1,953,801
Resolution Change	BA	60,000	60,000
	OT	60,000	60,000
Total	BA	218,098	1,913,816
	OT	260,807	2,013,801
Financial Services:			
Current Law	BA	17,215	138,660
	OT	-14,432	-177,233
Resolution Change	BA	0	0
	OT	0	0
Total	BA	17,215	138,660
	OT	-14,432	-177,233
Education & Workforce:			
Current Law	BA	26,718	243,195
	OT	27,154	181,819
Resolution Change	BA	0	0
	OT	0	0
Total	BA	26,718	243,195
	OT	27,154	181,819
Energy & Commerce:			
Current Law	BA	961,546	12,667,550
	OT	954,882	12,702,611
Resolution Change	BA	0	0
	OT	0	0
Total	BA	961,546	12,667,550
	OT	954,882	12,702,611
Foreign Affairs:			
Current Law	BA	59,933	592,503
	OT	54,430	582,908
Resolution Change	BA	0	0
	OT	0	0
Total	BA	59,933	592,503
	OT	54,430	582,908

Oversight & Government Reform:			
Current Law	BA	172,887	1,900,283
	OT	168,580	1,854,542
Resolution Change	BA	0	0
	OT	0	0
Total	BA	172,887	1,900,283
	OT	168,580	1,854,542
Homeland Security:			
Current Law	BA	2,899	25,416
	OT	29,219	172,422
Resolution Change	BA	0	0
	OT	0	0
Total	BA	2,899	25,416
	OT	29,219	172,422
House Administration:			
Current Law	BA	25	251
	OT	57	198
Resolution Change	BA	10,000	10,000
	OT	10,000	10,000
Total	BA	10,025	10,251
	OT	10,057	10,198
Natural Resources:			
Current Law	BA	13,501	143,907
	OT	15,496	155,237
Resolution Change	BA	0	0
	OT	0	0
Total	BA	13,501	143,907
	OT	15,496	155,237
Judiciary:			
Current Law	BA	25,961	243,606
	OT	25,318	249,141
Resolution Change	BA	0	0
	OT	0	0
Total	BA	25,961	243,606
	OT	25,318	249,141
Transportation & Infrastructure:			
Current Law	BA	105,826	1,047,841
	OT	26,142	245,739
Resolution Change	BA	0	0
	OT	0	0
Total	BA	105,826	1,047,841
	OT	26,142	245,739
Science, Space & Technology:			
Current Law	BA	182	1,986
	OT	4,543	22,174
Resolution Change	BA	0	0
	OT	0	0
Total	BA	182	1,986
	OT	4,543	22,174

Small Business:			
Current Law	BA	0	0
	OT	2	4
Resolution Change	BA	0	0
	OT	0	0
Total	BA	0	0
	OT	2	4
Veterans Affairs:			
Current Law	BA	6,679	388,249
	OT	6,381	384,836
Resolution Change	BA	0	0
	OT	0	0
Total	BA	6,679	388,249
	OT	6,381	384,836
Ways & Means:			
Current Law	BA	2,258,881	29,705,305
	OT	2,261,788	29,711,572
Resolution Change	BA	0	0
	OT	0	0
Total	BA	2,258,881	29,705,305
	OT	2,261,788	29,711,572

ENFORCING BUDGETARY LEVELS

The congressional budget process includes various mechanisms to enforce the budget resolution, including provisions of the budget resolution, the Congressional Budget Act of 1974 (Budget Act), and the Rules and Separate Orders of the House of Representatives.

The Concurrent Resolution on the Budget

The budget resolution establishes overall limits on spending and revenue. The report accompanying the budget resolution contains allocations to congressional committees that are binding on Congress when it considers subsequent spending and tax legislation. Legislation breaching the levels set forth in the budget resolution is subject to points of order on the floor of the House of Representatives. The budget resolution is established pursuant to the Budget Act, which includes various requirements regarding its content and enforcement. In addition to setting levels of spending, revenue, deficits, and debt, the budget resolution may also include special procedures to execute and enforce congressional budgetary decisions.

The levels established in the budget resolution are not self-enforcing. Members must raise a point of order against legislation that breaches the budget resolution's allocations and aggregate levels. If a point of order is sustained, then the House of Representatives is precluded from further consideration of the measure. Some of the points of order in the Budget Act and budget-related provisions in the Rules of the House of Representatives are listed below.

Budget Act

Section 302(f). Section 302(f) of the Budget Act prohibits the consideration of legislation that exceeds a committee's allocation of budget authority. For authorizing committees, this section applies to the first fiscal year and the period of fiscal years covered by the budget resolution. For appropriations bills, however, it applies only to the first fiscal year.

Section 303. Section 303 prohibits the consideration of spending and revenue legislation before the House of Representatives has passed a budget resolution for a particular fiscal year. Legislation that changes revenue or increases budget authority in a fiscal year for which a budget resolution has not been agreed to violates section 303(a). Section 303(a) does not apply to budget authority and revenue provisions first effective in a year following the first fiscal year to which a budget resolution applies or to appropriations bills after May 15.

Section 311. Section 311 prohibits the consideration of legislation that would exceed the budget resolution's overall limits on budget authority and outlays or cause revenue levels to fall below the revenue floor established by the budget resolution. If legislation causes the aggregate spending levels of budget authority or outlays to be exceeded in the first fiscal year of the budget resolution, then the legislation violates section 311. Legislation also violates section 311 if it causes revenue to be lower than the revenue floor in the first fiscal year or the period of fiscal years covered by the budget resolution. Section 311 does not apply to legislation that provides budget authority but does not exceed a committee's 302(a) allocation.

Budget-Related Provisions Under the Rules of the House of Representatives

Rule XIII, Clause 8. This clause requires, to the extent practicable, the Congressional Budget

Office (CBO) and Joint Committee on Taxation to incorporate the macroeconomic effects of major legislation into official cost estimates.

Rule XXI, Clause 10. This clause prohibits the consideration of legislation that increases net direct spending over two time periods: (1) the current year, the budget year, and the four fiscal years following that budget year; or (2) the current year, the budget year, and the nine fiscal years following that budget year. Any increase in net direct spending in either of these time periods must be offset by a corresponding reduction in net direct spending. If an amendment offered to a measure increases direct spending in either of these time periods, then the amendment must also reduce direct spending by at least the same amount. This rule is commonly referred to as Cut-As-You-Go.

Rule XXIX, Clause 4. This clause specifies that the Chair of the Committee on the Budget is responsible for providing authoritative guidance regarding the budgetary impact of a legislative proposition, including levels of new budget authority, outlays, direct spending, new entitlement authority, and revenues.

Section 3, Separate Orders, House Resolution 5 (119th Congress). House Resolution 5 adopted the rules from the 118th Congress, with amendments to the standing rules, as the Rules of the House of Representatives for the 119th Congress and included additional provisions related to the budget process.

Section 3(c)(1) requires CBO, to the extent practicable, to prepare an estimate of whether a measure reported by a committee (other than the Committee on Appropriations), or any amendment or conference report, would cause a net increase in direct spending in excess of \$2.5 billion in any of the four consecutive 10-fiscal-year periods beginning with the first fiscal year occurring ten fiscal years after the current fiscal year. It also establishes a point of order against consideration of any bill or joint resolution reported by a committee, or any amendment or conference report, that causes a net increase in direct spending in excess of \$2.5 billion in any of the four consecutive 10-fiscal-year periods described above. For purposes of section 3(c)(1), the levels of any net increase in direct spending shall be determined on the basis of estimates provided by the Chair of the Committee on the Budget.

Section 3(c)(3) requires CBO, to the extent practicable, to provide an estimate of the inflationary impacts of any legislation that shows changes in direct spending causing a gross budgetary effect in any fiscal year over a 10-year period equal to or greater than 0.25 percent of the projected gross domestic product (GDP) (measured by the Consumer Price Index for All Urban Consumers) for the current fiscal year. The Chair of the Committee on the Budget may also request such an estimate.

Section 3(e)(4) requires CBO, to the extent practicable, for any estimate of legislation that impacts the Federal Hospital Insurance Trust Fund or the Old-Age, Survivors, and Disability Insurance Trust Fund (OASDI) that in any fiscal year over a 10-year period causes a gross budgetary effect equal to or greater than 0.25 percent of projected GDP (measured by the Consumer Price Index for All Urban Consumers) for the current fiscal year to display: (1) the impact such legislation would have on unfunded liabilities of the Federal Hospital Insurance Trust Fund over a 25-year projection, including solvency projections and the net present value of such liabilities; and (2) the impact on unfunded liabilities of OASDI over a 75-year projection, including solvency projections and the net present value of such liabilities. The Chair of the Committee on the Budget may also request such an estimate.

Section 3(b) requires each general appropriation bill to include a spending reduction account section and provides for spending reduction account transfer amendments.

GPO: New Odd
VOTES OF THE COMMITTEE

Clause 3(b) of rule XIII of the Rules of the House of Representatives requires each committee report to accompany any bill or resolution of a public character to include the total number of votes cast for and against on each roll call vote, on a motion to report and any amendments offered to the measure or matter, together with the names of those voting for and against.

Listed below is a summary of the Committee on the Budget's consideration of the Concurrent Resolution on the Budget for Fiscal Year 2027.

On July 16, 2026, the Committee met in open session, a quorum being present.

Chairman Arrington asked unanimous consent to be authorized consistent with clause 1(a)(2) of rule XI of the Rules of the House of Representatives, to declare a recess at any time during the committee meeting.

There was no objection to the unanimous consent request.

Chairman Arrington asked unanimous consent that the document be considered read and open for amendment at any point.

There was no objection to the unanimous consent request.

The committee considered the following amendments:

- Amendment #1 offered by Ranking Member Boyle to adjust Function 550. The amendment would increase budget authority for Function 550 by the following amounts: \$50 billion in fiscal year 2027, \$67 billion in fiscal year 2028, \$100 billion in fiscal year 2029, \$121 billion in fiscal year 2030, \$139 billion in fiscal year 2031, \$151 billion in fiscal year 2032, \$163 billion in fiscal year 2033, \$179 billion in fiscal year 2034, \$196 billion in fiscal year 2035, and \$215 billion in fiscal year 2036. The amendment would increase outlays for Function 550 by the following amounts: \$50 billion in fiscal year 2027, \$67 billion in fiscal year 2028, \$100 billion in fiscal year 2029, \$121 billion in fiscal year 2030, \$139 billion in fiscal year 2031, \$151 billion in fiscal year 2032, \$163 billion in fiscal year 2033, \$179 billion in fiscal year 2034, \$196 billion in fiscal year 2035, and \$215 billion in fiscal year 2036. The amendment would also adjust the aggregate levels of revenue by amounts equal to the foregoing outlay changes.
- Amendment #2 offered by Representative Doggett to adjust Function 550. The amendment would increase budget authority for Function 550 by the following amounts: \$20 billion in fiscal year 2027, \$24 billion in fiscal year 2028, \$27 billion in fiscal year 2029, \$28 billion in fiscal year 2030, \$30 billion in fiscal year 2031, \$32 billion in fiscal year 2032, \$33 billion in fiscal year 2033, \$35 billion in fiscal year 2034, \$36 billion in fiscal year 2035, and \$37 billion in fiscal year 2036. The amendment would increase outlays for Function 550 by the following amounts: \$20 billion in fiscal year 2027, \$24 billion in fiscal year 2028, \$27 billion in fiscal year 2029, \$28 billion in fiscal year 2030, \$30 billion in fiscal year 2031, \$32 billion in fiscal year 2032, \$33 billion in fiscal year 2033, \$35 billion in fiscal year 2034, \$36 billion in fiscal year 2035, and \$37 billion in fiscal year 2036. The amendment would also adjust the aggregate levels of revenue by amounts equal to the foregoing outlay changes.

- Amendment #3 offered by Representative Scott to adjust Function 500. The amendment would increase budget authority for Function 500 by the following amounts: \$199.1 billion in fiscal year 2027, \$14.6 billion in fiscal year 2028, \$14.4 billion in fiscal year 2029, \$16.8 billion in fiscal year 2030, \$19.8 billion in fiscal year 2031, \$20.5 billion in fiscal year 2032, \$20.9 billion in fiscal year 2033, \$21.2 billion in fiscal year 2034, \$21.6 billion in fiscal year 2035, and \$21.8 billion in fiscal year 2036. The amendment would increase outlays for Function 500 by the following amounts: \$197.9 billion in fiscal year 2027, \$14.3 billion in fiscal year 2028, \$12.7 billion in fiscal year 2029, \$12.6 billion in fiscal year 2030, \$15.7 billion in fiscal year 2031, \$18.5 billion in fiscal year 2032, \$19.1 billion in fiscal year 2033, \$19.2 billion in fiscal year 2034, \$19.4 billion in fiscal year 2035, and \$19.6 billion in fiscal year 2036. The amendment would also adjust the aggregate levels of revenue by amounts equal to the foregoing outlay changes.
- Amendment #4 offered by Representative Peters to insert a policy statement on restricting funding for Immigration and Customs Enforcement (ICE) and Customs and Border Protection (CBP).
- Amendment #5 offered by Representative Panetta to insert a deficit neutral reserve fund for tariff related legislation.
- Amendment #6, considered 7th, offered by Representative Watson Coleman to adjust Function 750. The amendment would decrease budget authority for Function 750 by \$153 billion in fiscal year 2027. The amendment would decrease outlays for Function 750 by the following amounts: \$75 billion in fiscal year 2027, \$41 billion in fiscal year 2028, \$16 billion in fiscal year 2029, \$7 billion in fiscal year 2030, and \$7 billion in fiscal year 2031.
- Amendment #7, considered 8th, offered by Representative Omar to adjust Function 600. The amendment would increase budget authority for Function 600 by the following amounts: \$7.961 billion in fiscal year 2027, \$16.116 billion in fiscal year 2028, \$21.705 billion in fiscal year 2029, \$21.814 billion in fiscal year 2030, \$21.858 billion in fiscal year 2031, \$21.675 billion in fiscal year 2032, \$24.863 billion in fiscal year 2033, \$25.270 billion in fiscal year 2034, \$25.388 billion in fiscal year 2035, and \$25,507 billion in fiscal year 2036. The amendment would increase outlays for Function 600 by the following amounts: \$7.961 billion in fiscal year 2027, \$16.116 billion in fiscal year 2028, \$21.705 billion in fiscal year 2029, \$21.814 billion in fiscal year 2030, \$21.858 billion in fiscal year 2031, \$21.675 billion in fiscal year 2032, \$24.863 billion in fiscal year 2033, \$25.270 billion in fiscal year 2034, \$25.388 billion in fiscal year 2035, and \$25,507 billion in fiscal year 2036. The amendment would also adjust the aggregate levels of revenue by amounts equal to the foregoing outlay changes.
- Amendment #8, considered 6th, offered by Representative Balint to strike the reconciliation instructions to the Committee on Armed Services and Permanent Select Committee on Intelligence in section 201(b)(2) and (3).
- Amendment #9 offered by Representative Kaptur to insert a point of order against certain Supplemental Nutrition Assistance Program legislation.
- Amendment #10 offered by Representative Jayapal to insert a point of order against certain Medicaid legislation.

- Amendment #11 offered by Representative Chu to insert a point of order against certain Affordable Care Act legislation.
- Amendment #12 offered by Representative Tonko to insert a policy statement regarding taxpayer funds for individuals who committed acts of violence at the U.S. Capitol on January 6, 2021.
- Amendment #13 offered by Representative McGarvey to adjust Function 920. The amendment would decrease budget authority for Function 920 by \$396 million in fiscal year 2027. The amendment would decrease outlays for Function 920 by the following amounts: \$158 million in fiscal year 2027 and \$238 million in fiscal year 2028.
- Amendment #14 offered by Representative Amo to adjust Function 270 and increase revenues. The amendment would increase budget authority for Function 270 by the following amounts: \$19,470 billion in fiscal year 2027, \$0 in fiscal year 2028, \$0 in fiscal year 2029, \$0 in fiscal year 2030, \$0 in fiscal year 2031, \$0 in fiscal year 2032, \$0 in fiscal year 2033, \$0 in fiscal year 2034, \$0 in fiscal year 2035, and \$0 in fiscal year 2036. The amendment would increase outlays for Function 270 by the following amounts: \$326 billion in fiscal year 2027, \$716 billion in fiscal year 2028, \$1,282 billion in fiscal year 2029, \$1,511 billion in fiscal year 2030, \$1,408 billion in fiscal year 2031, \$1,350 billion in fiscal year 2032, \$1,010 billion in fiscal year 2033, \$332 billion in fiscal year 2034, \$291 billion in fiscal year 2035, and \$290 billion in fiscal year 2036. The amendment would increase revenues by the following amounts: \$0 in fiscal year 2027, \$0 in fiscal year 2028, \$0 in fiscal year 2029, \$0 in fiscal year 2030, \$0 in fiscal year 2031, \$375 billion in fiscal year 2032, \$300 billion in fiscal year 2033, \$275 billion in fiscal year 2034, \$275 billion in fiscal year 2035, and \$275 billion in fiscal year 2036. The amendment would also further adjust the aggregate levels of revenue by amounts equal to the foregoing outlay and revenue changes.

The Committee adopted and ordered reported the Concurrent Resolution on the Budget for Fiscal Year 2027.

The Committee on the Budget took the following votes:

1. Vote on Amendment #1 offered by Ranking Member Boyle – failed 14 ayes to 19 nays.
2. Vote on Amendment #2 offered by Representative Doggett – failed 14 ayes to 20 nays.
3. Vote on Amendment #3 offered by Representative Scott – failed 14 ayes to 20 nays.
4. Vote on Amendment #4 offered by Representative Peters – failed 14 ayes to 20 nays.
5. Vote on Amendment #5 offered by Representative Panetta – failed 14 ayes to 20 nays.
6. Vote on Amendment #8, considered 6th, offered by Representative Balint – failed 14 ayes to 20 nays.
7. Vote on Amendment #6, considered 7th, offered by Representative Watson Coleman – failed 14 ayes to 20 nays.
8. Vote on Amendment #7, considered 8th, offered by Representative Omar – failed 14 ayes to 20 nays.
9. Vote on Amendment #9 offered by Representative Kaptur – failed 14 ayes to 20 nays.
10. Vote on Amendment #10 offered by Representative Jayapal – failed 14 ayes to 20 nays.
11. Vote on Amendment #11 offered by Representative Chu – failed 14 ayes to 20 nays.
12. Vote on Amendment #12 offered by Representative Tonko – failed 14 ayes to 20 nays.
13. Vote on Amendment #13 offered by Representative McGarvey – failed 14 ayes to 20 nays.

14. Vote on Amendment #14 offered by Representative Amo – failed 14 ayes to 20 nays.
15. Vote on adopting the budget aggregates, functional categories, and other appropriate matters – passed by Voice Vote.
16. Vote on favorably reporting the Concurrent Resolution on the Budget for Fiscal Year 2027 – passed 20 ayes to 14 nays.

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:06 PM Place: 210 Cannon HOB

Description of Vote: **Vote # 1 - Amendment Number 1, to Adjust Spending in Function 550, offered by Ranking Member Boyle**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)				DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 19 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:09 PM Place: 210 Cannon HOB

Description of Vote: **Vote #2 - Amendment Number 2, on Affordable Care Act Tax Credits, offered by Rep. Doggett**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:11 PM Place: 210 Cannon HOB

Description of Vote: **Vote #3 - Amendment Number 3, on Student Loans, offered by Rep. Scott**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:13 PM Place: 210 Cannon HOB

Description of Vote: **Vote #4 - Amendment Number 4, to Add a Policy Statement on Immigration and Customs Enforcement and Customs and Border Protection, offered by Rep. Peters**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:15 PM Place: 210 Cannon HOB

Description of Vote: **Vote #5 - Amendment Number 5, on Tariffs, offered by Rep. Panetta**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:17 PM Place: 210 Cannon HOB

Description of Vote: **Vote #6 - Amendment Number 8, considered 6th, to Strike Reconciliation Instructions to the Committee on Armed Services and House Permanent Select Committee on Intelligence offered by Rep. Balint**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:19 PM Place: 210 Cannon HOB

Description of Vote: **Vote #7 - Amendment Number 6, considered 7th, to Adjust Spending in Function 750, offered by Rep. Watson Coleman**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:20 PM Place: 210 Cannon HOB

Description of Vote: **Vote #8 - Amendment Number 7, considered 8th, to Adjust Spending in Function 600, offered by Rep. Omar**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:22 PM Place: 210 Cannon HOB

Description of Vote: **Vote #9 - Amendment Number 9, on the Supplemental Nutrition Assistance Program, offered by Rep. Kaptur**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:24 PM Place: 210 Cannon HOB

Description of Vote: **Vote #10 - Amendment Number 10, on Medicaid, offered by Rep. Jayapal**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:26 PM Place: 210 Cannon HOB

Description of Vote: **Vote #11 - Amendment Number 11, on the Affordable Care Act, offered by Rep. Chu**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:28 PM Place: 210 Cannon HOB

Description of Vote: **Vote #12 - Amendment Number 12, to Add a Policy Statement on Taxpayer Funds, offered by Rep. Tonko**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:30 PM Place: 210 Cannon HOB

Description of Vote: **Vote #13 - Amendment Number 13, to Adjust Spending in Function 920, offered by Rep. McGarvey**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:32 PM Place: 210 Cannon HOB

Description of Vote: **Vote #14 - Amendment Number 14, to Adjust Spending in Function 270, offered by Rep. Amo**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)		X		BOYLE (PA) (Ranking Member)	X		
NORMAN (SC)		X		DOGGETT (TX)	X		
McCLINTOCK (CA)		X		SCOTT (VA)	X		
GROTHMAN (WI)		X		PETERS (CA)	X		
SMUCKER (PA) (Vice Chairman)		X		PANETTA (CA)	X		
CARTER (GA)		X		WATSON COLEMAN (NJ)	X		
CLINE (VA)		X		PLASKETT (VI)			
BERGMAN (MI)		X		ESCOBAR (TX)			
ROY (TX)				OMAR (MN)	X		
STUTZMAN (IN)		X		BALINT (VT)	X		
MOORE (UT)		X		KAPTUR (OH)	X		
ESTES (KS)		X		JAYAPAL (WA)	X		
BRECHEEN (OK)		X		CHU (CA)	X		
OBERNOLTE (CA)		X		TONKO (NY)	X		
CAREY (OH)		X		MCGARVEY (KY)	X		
EDWARDS (NC)		X		AMO (RI)	X		
CLYDE (GA)		X					
HOUCHIN (IN)		X					
MCDOWELL (NC)		X					
GILL (TX)		X					
MOORE (NC)		X					

TOTALS: Aye: 14 No: 20 Present: 0

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:33 PM Place: 210 Cannon HOB

Description of Vote: **Vote #15 - Adopting the Budget Aggregates, Functional Categories, and other Appropriate Matters. Adopted by Voice Vote**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)				BOYLE (PA) (Ranking Member)			
NORMAN (SC)				DOGGETT (TX)			
McCLINTOCK (CA)				SCOTT (VA)			
GROTHMAN (WI)				PETERS (CA)			
SMUCKER (PA) (Vice Chairman)				PANETTA (CA)			
CARTER (GA)				WATSON COLEMAN (NJ)			
CLINE (VA)				PLASKETT (VI)			
BERGMAN (MI)				ESCOBAR (TX)			
ROY (TX)				OMAR (MN)			
STUTZMAN (IN)				BALINT (VT)			
MOORE (UT)				KAPTUR (OH)			
ESTES (KS)				JAYAPAL (WA)			
BRECHEEN (OK)				CHU (CA)			
OBERNOLTE (CA)				TONKO (NY)			
CAREY (OH)				MCGARVEY (KY)			
EDWARDS (NC)				AMO (RI)			
CLYDE (GA)							
HOUCHIN (IN)							
MCDOWELL (NC)							
GILL (TX)							
MOORE (NC)							

TOTALS: Aye: _____ No: _____ Present: _____

COMMITTEE ON THE BUDGET

HOUSE OF REPRESENTATIVES

119TH CONGRESS

RECORD OF COMMITTEE VOTE

Date: 7/16/26 Time: 1:35 PM Place: 210 Cannon HOB

Description of Vote: **Vote #16 - On Favorably Reporting the Concurrent Resolution on the Budget for Fiscal Year 2027**

Name & State	Aye	No	Answer Present	Name & State	Aye	No	Answer Present
ARRINGTON (TX) (Chairman)	X			BOYLE (PA) (Ranking Member)		X	
NORMAN (SC)	X			DOGGETT (TX)		X	
McCLINTOCK (CA)	X			SCOTT (VA)		X	
GROTHMAN (WI)	X			PETERS (CA)		X	
SMUCKER (PA) (Vice Chairman)	X			PANETTA (CA)		X	
CARTER (GA)	X			WATSON COLEMAN (NJ)		X	
CLINE (VA)	X			PLASKETT (VI)			
BERGMAN (MI)	X			ESCOBAR (TX)			
ROY (TX)				OMAR (MN)		X	
STUTZMAN (IN)	X			BALINT (VT)		X	
MOORE (UT)	X			KAPTUR (OH)		X	
ESTES (KS)	X			JAYAPAL (WA)		X	
BRECHEEN (OK)	X			CHU (CA)		X	
OBERNOLTE (CA)	X			TONKO (NY)		X	
CAREY (OH)	X			MCGARVEY (KY)		X	
EDWARDS (NC)	X			AMO (RI)		X	
CLYDE (GA)	X						
HOUCHIN (IN)	X						
MCDOWELL (NC)	X						
GILL (TX)	X						
MOORE (NC)	X						

TOTALS: Aye: 20 No: 14 Present: 0

GPO: New Odd
OTHER MATTERS UNDER
THE RULES OF THE HOUSE OF REPRESENTATIVES

Committee on the Budget
Oversight Findings and Recommendations

Clause 3(c)(1) of rule XIII of the Rules of the House of Representatives requires each committee report to contain oversight findings and recommendations pursuant to clause 2(b)(1) of rule X. The Committee on the Budget has no findings to report at this time.

**New Budget Authority, Entitlement Authority,
and Tax Expenditures**

Clause 3(c)(2) of rule XIII of the Rules of the House of Representatives provides that committee reports must contain the statement required by section 308(a) of the Congressional Budget Act of 1974. This report does not contain such a statement because, as a concurrent resolution setting forth a blueprint for the congressional budget, the budget resolution does not provide new budget authority, new entitlement authority, or changes revenues.

General Performance Goals and Objectives

Clause 3(c)(4) of rule XIII of the Rules of the House of Representatives requires each committee report on a legislative measure to contain a statement of general performance goals and objectives, including outcome-related goals and objectives, for which the measure authorizes funding. The Committee on the Budget has no such goals and objectives to report at this time.

Views of Committee Members

Clause 2(l) of rule XI of the Rules of the House of Representatives requires each committee to afford members of the committee two days to file minority, additional, dissenting, or supplemental views on reported legislative measures, and to include the views in the report accompanying such legislation. The following views were submitted:

Congress of the United States

Washington, DC 20515

July 18, 2026

Minority Views

Fiscal Year 2027 Budget Resolution: Minority Views

A little more than a year ago, our Republican colleagues passed what they proudly called the “Big Beautiful Bill.” It made the largest cuts to health care in American history. It made the largest cuts to nutrition assistance in American history. It added roughly \$4.7 trillion to the national debt – more than almost any other piece of legislation in American history – to finance massive tax breaks for billionaires and the wealthiest corporations.

President Trump and Congressional Republicans assured Americans that this bill would strengthen the economy, lower prices, and help working families. But more than a year later, the record proves that was just an empty promise. Prices have not gone down. Families are still paying too much for groceries, housing, health care, and gas. President Trump’s reckless tariff taxes and his war in Iran have made things even worse.

President Trump’s economic record is a disaster, just like the so-called “Big Beautiful Bill.” Because of that law and other policies, more than 8 million Americans have lost access to health care. Everyone else is paying higher premiums, deductibles, and out-of-pocket costs. More than 4 million Americans—including over 1.5 million children—have lost access to food assistance. All so billionaires could get another enormous tax break.

Prices remain painfully high. Millions are losing health care and food assistance. Working families are paying more while the wealthiest Americans receive another windfall. None of this was an accident. It is the direct result of decisions made by President Trump and this Republican Congress.

Congressional Republicans could use this next reconciliation bill to repair the damage they caused. They could lower health care costs. They could help families afford groceries. They could reverse their devastating cuts to Medicaid and food assistance.

But that is not what they are doing.

Instead of lowering costs or helping the American people, Republicans are using their third reconciliation bill to hand this Administration tens of billions of dollars to fund the most unpopular war in American history.

The hypocrisy is breathtaking. Just a few months ago, these same Republicans told us America could not afford to help people see a doctor. They told us we could not afford to help parents pay for childcare. They told us we could not afford to help struggling families put food on the table.

But now, suddenly, there is no limit to how much they are willing to spend on an endless war abroad.

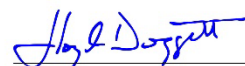
Democrats offered 14 amendments, but Republicans unanimously opposed every single one. We offered amendments to reverse cuts to Medicaid and SNAP. We fought to prevent taxpayer money from being used to fund President Trump’s vanity ballroom and payouts to violent criminals who assaulted law enforcement on January 6th. But Republicans refused all of our amendments.

We believe the American people's tax dollars should be spent making their lives better. We need a budget that invests in the American people and puts their needs ahead of the whims of billionaires and one corrupt President. This budget fails on all counts, and we oppose it.

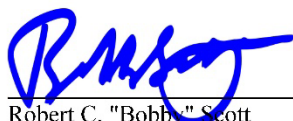
Sincerely,



Brendan F. Boyle
Ranking Member
House Budget Committee



Lloyd Doggett
Member of Congress



Robert C. "Bobby" Scott
Member of Congress



Scott H. Peters
Member of Congress



Jimmy Panetta
Member of Congress



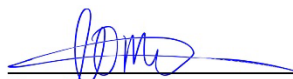
Bonnie Watson Coleman
Member of Congress



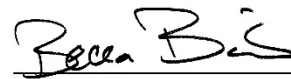
Stacey E. Plaskett
Member of Congress



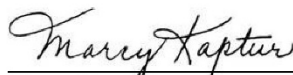
Veronica Escobar
Member of Congress



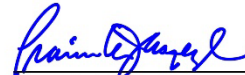
Ilhan Omar
Member of Congress



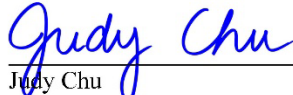
Becca Balint
Member of Congress



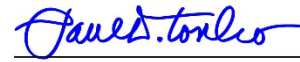
Marcy Kaptur
Member of Congress



Pramila Jayapal
Member of Congress



Judy Chu
Member of Congress



Paul D. Tonko
Member of Congress



Morgan McGarvey
Member of Congress



Gabe Amo
Member of Congress

Union Calendar No.

119TH CONGRESS
2^D SESSION

H. CON. RES. _____

[Report No. 119-]

Establishing the congressional budget for the United States Government for fiscal year 2027 and setting forth the appropriate budgetary levels for fiscal years 2028 through 2036.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2026

Mr. ARBINGTON from the Committee on the Budget, reported the following concurrent resolution; which was committed to the Committee of the Whole House on the State of the Union and ordered to be printed

CONCURRENT RESOLUTION

Establishing the congressional budget for the United States Government for fiscal year 2027 and setting forth the appropriate budgetary levels for fiscal years 2028 through 2036.

- 1 *Resolved by the House of Representatives (the Senate*
- 2 *concurring),*

1 **SECTION 1. CONCURRENT RESOLUTION ON THE BUDGET**
2 **FOR FISCAL YEAR 2027.**

3 (a) DECLARATION.—The Congress determines and
4 declares that prior concurrent resolutions on the budget
5 are replaced as of fiscal year 2027 and that this concur-
6 rent resolution establishes the budget for fiscal year 2027
7 and sets forth the appropriate budgetary levels for fiscal
8 years 2028 through 2036.

9 (b) TABLE OF CONTENTS.—The table of contents for
10 this concurrent resolution is as follows:

Sec. 1. Concurrent resolution on the budget for fiscal year 2027.

TITLE I—RECOMMENDED LEVELS AND AMOUNTS

Sec. 101. Recommended levels and amounts.

Sec. 102. Major functional categories.

TITLE II—RECONCILIATION

Sec. 201. Reconciliation in the House of Representatives.

TITLE III—RESERVE FUND

Sec. 301. Reserve fund for reconciliation legislation in the House of Represent-
atives.

TITLE IV—OTHER MATTERS

Sec. 401. Enforcement filing.

Sec. 402. Budgetary treatment of administrative expenses.

Sec. 403. Application and effect of changes in allocations and aggregates.

Sec. 404. Adjustments to reflect changes in concepts and definitions in the
House of Representatives.

Sec. 405. Adjustment for changes in the baseline.

Sec. 406. Emergency requirements.

Sec. 407. Additional adjustments.

Sec. 408. Exercise of rulemaking powers.

1 **TITLE I—RECOMMENDED**
2 **LEVELS AND AMOUNTS**

3 **SEC. 101. RECOMMENDED LEVELS AND AMOUNTS.**

4 The following budgetary levels are appropriate for
5 each of fiscal years 2027 through 2036:

6 (1) FEDERAL REVENUES.—For purposes of the
7 enforcement of this concurrent resolution:

8 (A) The recommended levels of Federal
9 revenues are as follows:

10 Fiscal year 2027: \$4,481,487,000,000.

11 Fiscal year 2028: \$4,613,874,000,000.

12 Fiscal year 2029: \$4,804,166,000,000.

13 Fiscal year 2030: \$5,019,004,000,000.

14 Fiscal year 2031: \$5,231,798,000,000.

15 Fiscal year 2032: \$5,430,293,000,000.

16 Fiscal year 2033: \$5,629,428,000,000.

17 Fiscal year 2034: \$5,843,060,000,000.

18 Fiscal year 2035: \$6,079,841,000,000.

19 Fiscal year 2036: \$6,340,095,000,000.

20 (B) The amounts by which the aggregate
21 levels of Federal revenues should be changed
22 are as follows:

23 Fiscal year 2027: \$0.

24 Fiscal year 2028: \$0.

25 Fiscal year 2029: \$0.

1 Fiscal year 2030: \$0.

2 Fiscal year 2031: \$0.

3 Fiscal year 2032: \$0.

4 Fiscal year 2033: \$0.

5 Fiscal year 2034: \$0.

6 Fiscal year 2035: \$0.

7 Fiscal year 2036: \$0.

8 (2) NEW BUDGET AUTHORITY.—For purposes
9 of the enforcement of this concurrent resolution, the
10 appropriate levels of total new budget authority are
11 as follows:

12 Fiscal year 2027: \$5,970,796,000,000.

13 Fiscal year 2028: \$6,123,042,000,000.

14 Fiscal year 2029: \$6,228,057,000,000.

15 Fiscal year 2030: \$6,510,728,000,000.

16 Fiscal year 2031: \$6,700,183,000,000.

17 Fiscal year 2032: \$6,935,858,000,000.

18 Fiscal year 2033: \$7,317,354,000,000.

19 Fiscal year 2034: \$7,482,024,000,000.

20 Fiscal year 2035: \$7,579,255,000,000.

21 Fiscal year 2036: \$7,982,009,000,000.

22 (3) BUDGET OUTLAYS.—For purposes of the
23 enforcement of this concurrent resolution, the appro-
24 priate levels of total budget outlays are as follows:

25 Fiscal year 2027: \$6,083,143,000,000.

1 Fiscal year 2028: \$6,254,653,000,000.
2 Fiscal year 2029: \$6,257,411,000,000.
3 Fiscal year 2030: \$6,522,342,000,000.
4 Fiscal year 2031: \$6,666,776,000,000.
5 Fiscal year 2032: \$6,866,535,000,000.
6 Fiscal year 2033: \$7,267,790,000,000.
7 Fiscal year 2034: \$7,376,820,000,000.
8 Fiscal year 2035: \$7,408,167,000,000.
9 Fiscal year 2036: \$7,855,672,000,000.

10 (4) DEFICITS (ON-BUDGET).—For purposes of
11 the enforcement of this concurrent resolution, the
12 amounts of the deficits (on-budget) are as follows:

13 Fiscal year 2027: \$1,601,656,000,000.
14 Fiscal year 2028: \$1,640,779,000,000.
15 Fiscal year 2029: \$1,453,245,000,000.
16 Fiscal year 2030: \$1,503,338,000,000.
17 Fiscal year 2031: \$1,434,978,000,000.
18 Fiscal year 2032: \$1,436,242,000,000.
19 Fiscal year 2033: \$1,638,362,000,000.
20 Fiscal year 2034: \$1,533,760,000,000.
21 Fiscal year 2035: \$1,328,326,000,000.
22 Fiscal year 2036: \$1,515,577,000,000.

23 (5) DEBT SUBJECT TO LIMIT.—The appropriate
24 levels of debt subject to limit are as follows:

25 Fiscal year 2027: \$41,359,068,000,000.

1 Fiscal year 2028: \$43,175,295,000,000.
2 Fiscal year 2029: \$44,745,023,000,000.
3 Fiscal year 2030: \$46,283,651,000,000.
4 Fiscal year 2031: \$47,654,383,000,000.
5 Fiscal year 2032: \$49,104,237,000,000.
6 Fiscal year 2033: \$51,011,090,000,000.
7 Fiscal year 2034: \$52,813,480,000,000.
8 Fiscal year 2035: \$54,443,781,000,000.
9 Fiscal year 2036: \$56,170,252,000,000.

10 (6) DEBT HELD BY THE PUBLIC.—The appro-
11 priate levels of debt held by the public are as follows:

12 Fiscal year 2027: \$33,935,518,000,000.
13 Fiscal year 2028: \$35,822,138,000,000.
14 Fiscal year 2029: \$37,506,696,000,000.
15 Fiscal year 2030: \$39,222,225,000,000.
16 Fiscal year 2031: \$40,815,075,000,000.
17 Fiscal year 2032: \$42,396,377,000,000.
18 Fiscal year 2033: \$44,125,126,000,000.
19 Fiscal year 2034: \$45,697,043,000,000.
20 Fiscal year 2035: \$47,008,876,000,000.
21 Fiscal year 2036: \$48,476,264,000,000.

22 **SEC. 102. MAJOR FUNCTIONAL CATEGORIES.**

23 The Congress determines and declares that the ap-
24 propriate levels of new budget authority and outlays for

1 fiscal years 2027 through 2036 for each major functional

2 category are:

3 (1) National Defense (050):

4 Fiscal year 2027:

5 (A) New budget authority,

6 \$955,085,000,000.

7 (B) Outlays, \$978,947,000,000.

8 Fiscal year 2028:

9 (A) New budget authority,

10 \$982,359,000,000.

11 (B) Outlays, \$992,690,000,000.

12 Fiscal year 2029:

13 (A) New budget authority,

14 \$1,007,889,000,000.

15 (B) Outlays, \$996,559,000,000.

16 Fiscal year 2030:

17 (A) New budget authority,

18 \$1,029,810,000,000.

19 (B) Outlays, \$1,015,126,000,000.

20 Fiscal year 2031:

21 (A) New budget authority,

22 \$1,053,576,000,000.

23 (B) Outlays, \$1,030,291,000,000.

24 Fiscal year 2032:

1 (A) New budget authority,
2 \$1,079,344,000,000.

3 (B) Outlays, \$1,048,606,000,000.

4 Fiscal year 2033:

5 (A) New budget authority,
6 \$1,105,691,000,000.

7 (B) Outlays, \$1,081,405,000,000.

8 Fiscal year 2034:

9 (A) New budget authority,
10 \$1,131,379,000,000.

11 (B) Outlays, \$1,097,992,000,000.

12 Fiscal year 2035:

13 (A) New budget authority,
14 \$1,157,331,000,000.

15 (B) Outlays, \$1,112,803,000,000.

16 Fiscal year 2036:

17 (A) New budget authority,
18 \$1,184,416,000,000.

19 (B) Outlays, \$1,148,892,000,000.

20 (2) International Affairs (150):

21 Fiscal year 2027:

22 (A) New budget authority,
23 \$60,346,000,000.

24 (B) Outlays, \$50,221,000,000.

25 Fiscal year 2028:

1 (A) New budget authority,
2 \$62,670,000,000.
3 (B) Outlays, \$53,816,000,000.
4 Fiscal year 2029:
5 (A) New budget authority,
6 \$65,885,000,000.
7 (B) Outlays, \$61,625,000,000.
8 Fiscal year 2030:
9 (A) New budget authority,
10 \$67,295,000,000.
11 (B) Outlays, \$62,196,000,000.
12 Fiscal year 2031:
13 (A) New budget authority,
14 \$68,779,000,000.
15 (B) Outlays, \$63,496,000,000.
16 Fiscal year 2032:
17 (A) New budget authority,
18 \$70,272,000,000.
19 (B) Outlays, \$64,937,000,000.
20 Fiscal year 2033:
21 (A) New budget authority,
22 \$71,782,000,000.
23 (B) Outlays, \$66,509,000,000.
24 Fiscal year 2034:

10

1 (A) New budget authority,
2 \$73,349,000,000.

3 (B) Outlays, \$67,971,000,000.

4 Fiscal year 2035:

5 (A) New budget authority,
6 \$74,913,000,000.

7 (B) Outlays, \$69,451,000,000.

8 Fiscal year 2036:

9 (A) New budget authority,
10 \$76,562,000,000.

11 (B) Outlays, \$70,914,000,000.

12 (3) General Science, Space, and Technology
13 (250):

14 Fiscal year 2027:

15 (A) New budget authority,
16 \$42,383,000,000.

17 (B) Outlays, \$44,604,000,000.

18 Fiscal year 2028:

19 (A) New budget authority,
20 \$43,346,000,000.

21 (B) Outlays, \$44,665,000,000.

22 Fiscal year 2029:

23 (A) New budget authority,
24 \$44,317,000,000.

25 (B) Outlays, \$45,250,000,000.

1 Fiscal year 2030:

2 (A) New budget authority,

3 \$45,255,000,000.

4 (B) Outlays, \$44,932,000,000.

5 Fiscal year 2031:

6 (A) New budget authority,

7 \$46,239,000,000.

8 (B) Outlays, \$44,982,000,000.

9 Fiscal year 2032:

10 (A) New budget authority,

11 \$47,230,000,000.

12 (B) Outlays, \$45,791,000,000.

13 Fiscal year 2033:

14 (A) New budget authority,

15 \$48,222,000,000.

16 (B) Outlays, \$46,754,000,000.

17 Fiscal year 2034:

18 (A) New budget authority,

19 \$49,249,000,000.

20 (B) Outlays, \$47,750,000,000.

21 Fiscal year 2035:

22 (A) New budget authority,

23 \$50,288,000,000.

24 (B) Outlays, \$48,768,000,000.

25 Fiscal year 2036:

12

1 (A) New budget authority,

2 \$51,371,000,000.

3 (B) Outlays, \$49,807,000,000.

4 (4) Energy (270):

5 Fiscal year 2027:

6 (A) New budget authority,

7 \$22,037,000,000.

8 (B) Outlays, \$26,556,000,000.

9 Fiscal year 2028:

10 (A) New budget authority,

11 \$19,254,000,000.

12 (B) Outlays, \$27,302,000,000.

13 Fiscal year 2029:

14 (A) New budget authority,

15 \$19,067,000,000.

16 (B) Outlays, \$25,974,000,000.

17 Fiscal year 2030:

18 (A) New budget authority,

19 \$18,036,000,000.

20 (B) Outlays, \$21,993,000,000.

21 Fiscal year 2031:

22 (A) New budget authority,

23 \$17,812,000,000.

24 (B) Outlays, \$18,225,000,000.

25 Fiscal year 2032:

13

1 (A) New budget authority,

2 \$19,580,000,000.

3 (B) Outlays, \$18,269,000,000.

4 Fiscal year 2033:

5 (A) New budget authority,

6 \$19,831,000,000.

7 (B) Outlays, \$18,011,000,000.

8 Fiscal year 2034:

9 (A) New budget authority,

10 \$20,154,000,000.

11 (B) Outlays, \$18,262,000,000.

12 Fiscal year 2035:

13 (A) New budget authority,

14 \$20,772,000,000.

15 (B) Outlays, \$18,817,000,000.

16 Fiscal year 2036:

17 (A) New budget authority,

18 \$21,304,000,000.

19 (B) Outlays, \$19,283,000,000.

20 (5) Natural Resources and Environment (300):

21 Fiscal year 2027:

22 (A) New budget authority,

23 \$67,830,000,000.

24 (B) Outlays, \$77,459,000,000.

25 Fiscal year 2028:

14

1 (A) New budget authority,

2 \$69,086,000,000.

3 (B) Outlays, \$77,893,000,000.

4 Fiscal year 2029:

5 (A) New budget authority,

6 \$69,959,000,000.

7 (B) Outlays, \$77,970,000,000.

8 Fiscal year 2030:

9 (A) New budget authority,

10 \$70,257,000,000.

11 (B) Outlays, \$75,843,000,000.

12 Fiscal year 2031:

13 (A) New budget authority,

14 \$71,477,000,000.

15 (B) Outlays, \$75,005,000,000.

16 Fiscal year 2032:

17 (A) New budget authority,

18 \$72,684,000,000.

19 (B) Outlays, \$74,386,000,000.

20 Fiscal year 2033:

21 (A) New budget authority,

22 \$74,618,000,000.

23 (B) Outlays, \$75,378,000,000.

24 Fiscal year 2034:

15

1 (A) New budget authority,

2 \$76,513,000,000.

3 (B) Outlays, \$74,748,000,000.

4 Fiscal year 2035:

5 (A) New budget authority,

6 \$77,417,000,000.

7 (B) Outlays, \$75,511,000,000.

8 Fiscal year 2036:

9 (A) New budget authority,

10 \$79,379,000,000.

11 (B) Outlays, \$76,948,000,000.

12 (6) Agriculture (350):

13 Fiscal year 2027:

14 (A) New budget authority,

15 \$41,847,000,000.

16 (B) Outlays, \$50,233,000,000.

17 Fiscal year 2028:

18 (A) New budget authority,

19 \$41,600,000,000.

20 (B) Outlays, \$46,906,000,000.

21 Fiscal year 2029:

22 (A) New budget authority,

23 \$41,499,000,000.

24 (B) Outlays, \$41,828,000,000.

25 Fiscal year 2030:

16

1 (A) New budget authority,
2 \$39,255,000,000.
3 (B) Outlays, \$38,754,000,000.
4 Fiscal year 2031:
5 (A) New budget authority,
6 \$39,267,000,000.
7 (B) Outlays, \$38,063,000,000.
8 Fiscal year 2032:
9 (A) New budget authority,
10 \$39,994,000,000.
11 (B) Outlays, \$38,476,000,000.
12 Fiscal year 2033:
13 (A) New budget authority,
14 \$40,606,000,000.
15 (B) Outlays, \$39,517,000,000.
16 Fiscal year 2034:
17 (A) New budget authority,
18 \$40,870,000,000.
19 (B) Outlays, \$40,249,000,000.
20 Fiscal year 2035:
21 (A) New budget authority,
22 \$41,269,000,000.
23 (B) Outlays, \$41,042,000,000.
24 Fiscal year 2036:

17

1 (A) New budget authority,

2 \$41,827,000,000.

3 (B) Outlays, \$41,211,000,000.

4 (7) Commerce and Housing Credit (370):

5 Fiscal year 2027:

6 (A) New budget authority,

7 \$25,633,000,000.

8 (B) Outlays, \$1,626,000,000.

9 Fiscal year 2028:

10 (A) New budget authority,

11 -\$57,105,000,000.

12 (B) Outlays, -\$82,333,000,000.

13 Fiscal year 2029:

14 (A) New budget authority,

15 \$27,701,000,000.

16 (B) Outlays, \$8,112,000,000.

17 Fiscal year 2030:

18 (A) New budget authority,

19 \$26,621,000,000.

20 (B) Outlays, \$4,237,000,000.

21 Fiscal year 2031:

22 (A) New budget authority,

23 \$26,516,000,000.

24 (B) Outlays, \$2,212,000,000.

25 Fiscal year 2032:

18

1 (A) New budget authority,

2 \$26,534,000,000.

3 (B) Outlays, \$848,000,000.

4 Fiscal year 2033:

5 (A) New budget authority,

6 \$20,492,000,000.

7 (B) Outlays, -\$6,635,000,000.

8 Fiscal year 2034:

9 (A) New budget authority,

10 \$29,326,000,000.

11 (B) Outlays, \$284,000,000.

12 Fiscal year 2035:

13 (A) New budget authority,

14 \$29,727,000,000.

15 (B) Outlays, -\$853,000,000.

16 Fiscal year 2036:

17 (A) New budget authority,

18 \$30,424,000,000.

19 (B) Outlays, -\$2,080,000,000.

20 (8) Transportation (400):

21 Fiscal year 2027:

22 (A) New budget authority,

23 \$166,534,000,000.

24 (B) Outlays, \$163,408,000,000.

25 Fiscal year 2028:

1 (A) New budget authority,
2 \$169,908,000,000.
3 (B) Outlays, \$170,876,000,000.
4 Fiscal year 2029:
5 (A) New budget authority,
6 \$171,775,000,000.
7 (B) Outlays, \$173,510,000,000.
8 Fiscal year 2030:
9 (A) New budget authority,
10 \$170,989,000,000.
11 (B) Outlays, \$173,079,000,000.
12 Fiscal year 2031:
13 (A) New budget authority,
14 \$173,090,000,000.
15 (B) Outlays, \$175,852,000,000.
16 Fiscal year 2032:
17 (A) New budget authority,
18 \$178,360,000,000.
19 (B) Outlays, \$181,371,000,000.
20 Fiscal year 2033:
21 (A) New budget authority,
22 \$180,675,000,000.
23 (B) Outlays, \$184,337,000,000.
24 Fiscal year 2034:

20

1 (A) New budget authority,

2 \$183,042,000,000.

3 (B) Outlays, \$186,059,000,000.

4 Fiscal year 2035:

5 (A) New budget authority,

6 \$185,346,000,000.

7 (B) Outlays, \$188,036,000,000.

8 Fiscal year 2036:

9 (A) New budget authority,

10 \$187,775,000,000.

11 (B) Outlays, \$192,319,000,000.

12 (9) Community and Regional Development

13 (450):

14 Fiscal year 2027:

15 (A) New budget authority,

16 \$41,195,000,000.

17 (B) Outlays, \$66,116,000,000.

18 Fiscal year 2028:

19 (A) New budget authority,

20 \$41,946,000,000.

21 (B) Outlays, \$63,807,000,000.

22 Fiscal year 2029:

23 (A) New budget authority,

24 \$42,857,000,000.

25 (B) Outlays, \$55,194,000,000.

1 Fiscal year 2030:

2 (A) New budget authority,

3 \$43,734,000,000.

4 (B) Outlays, \$49,744,000,000.

5 Fiscal year 2031:

6 (A) New budget authority,

7 \$44,625,000,000.

8 (B) Outlays, \$47,110,000,000.

9 Fiscal year 2032:

10 (A) New budget authority,

11 \$45,494,000,000.

12 (B) Outlays, \$45,585,000,000.

13 Fiscal year 2033:

14 (A) New budget authority,

15 \$46,332,000,000.

16 (B) Outlays, \$44,128,000,000.

17 Fiscal year 2034:

18 (A) New budget authority,

19 \$47,237,000,000.

20 (B) Outlays, \$43,653,000,000.

21 Fiscal year 2035:

22 (A) New budget authority,

23 \$48,218,000,000.

24 (B) Outlays, \$43,582,000,000.

25 Fiscal year 2036:

1 (A) New budget authority,
2 \$49,251,000,000.
3 (B) Outlays, \$44,176,000,000.
4 (10) Education, Training, Employment, and
5 Social Services (500):
6 Fiscal year 2027:
7 (A) New budget authority,
8 \$136,286,000,000.
9 (B) Outlays, \$139,557,000,000.
10 Fiscal year 2028:
11 (A) New budget authority,
12 \$138,324,000,000.
13 (B) Outlays, \$136,177,000,000.
14 Fiscal year 2029:
15 (A) New budget authority,
16 \$140,974,000,000.
17 (B) Outlays, \$138,114,000,000.
18 Fiscal year 2030:
19 (A) New budget authority,
20 \$143,692,000,000.
21 (B) Outlays, \$140,448,000,000.
22 Fiscal year 2031:
23 (A) New budget authority,
24 \$146,554,000,000.
25 (B) Outlays, \$143,133,000,000.

1 Fiscal year 2032:

2 (A) New budget authority,

3 \$149,749,000,000.

4 (B) Outlays, \$146,147,000,000.

5 Fiscal year 2033:

6 (A) New budget authority,

7 \$152,984,000,000.

8 (B) Outlays, \$149,233,000,000.

9 Fiscal year 2034:

10 (A) New budget authority,

11 \$155,900,000,000.

12 (B) Outlays, \$152,119,000,000.

13 Fiscal year 2035:

14 (A) New budget authority,

15 \$158,838,000,000.

16 (B) Outlays, \$155,006,000,000.

17 Fiscal year 2036:

18 (A) New budget authority,

19 \$161,864,000,000.

20 (B) Outlays, \$157,933,000,000.

21 (11) Health (550):

22 Fiscal year 2027:

23 (A) New budget authority,

24 \$1,012,489,000,000.

25 (B) Outlays, \$991,303,000,000.

1 Fiscal year 2028:

2 (A) New budget authority,

3 \$1,017,963,000,000.

4 (B) Outlays, \$1,009,904,000,000.

5 Fiscal year 2029:

6 (A) New budget authority,

7 \$1,043,294,000,000.

8 (B) Outlays, \$1,026,048,000,000.

9 Fiscal year 2030:

10 (A) New budget authority,

11 \$1,068,044,000,000.

12 (B) Outlays, \$1,056,193,000,000.

13 Fiscal year 2031:

14 (A) New budget authority,

15 \$1,090,585,000,000.

16 (B) Outlays, \$1,087,706,000,000.

17 Fiscal year 2032:

18 (A) New budget authority,

19 \$1,133,789,000,000.

20 (B) Outlays, \$1,125,873,000,000.

21 Fiscal year 2033:

22 (A) New budget authority,

23 \$1,180,147,000,000.

24 (B) Outlays, \$1,169,326,000,000.

25 Fiscal year 2034:

25

1 (A) New budget authority,
2 \$1,225,708,000,000.
3 (B) Outlays, \$1,213,058,000,000.
4 Fiscal year 2035:
5 (A) New budget authority,
6 \$1,275,106,000,000.
7 (B) Outlays, \$1,260,928,000,000.
8 Fiscal year 2036:
9 (A) New budget authority,
10 \$1,329,236,000,000.
11 (B) Outlays, \$1,314,489,000,000.
12 (12) Medicare (570):
13 Fiscal year 2027:
14 (A) New budget authority,
15 \$1,149,338,000,000.
16 (B) Outlays, \$1,148,649,000,000.
17 Fiscal year 2028:
18 (A) New budget authority,
19 \$1,294,352,000,000.
20 (B) Outlays, \$1,293,601,000,000.
21 Fiscal year 2029:
22 (A) New budget authority,
23 \$1,214,269,000,000.
24 (B) Outlays, \$1,213,516,000,000.
25 Fiscal year 2030:

1 (A) New budget authority,
2 \$1,366,819,000,000.
3 (B) Outlays, \$1,366,064,000,000.
4 Fiscal year 2031:
5 (A) New budget authority,
6 \$1,447,843,000,000.
7 (B) Outlays, \$1,447,086,000,000.
8 Fiscal year 2032:
9 (A) New budget authority,
10 \$1,537,619,000,000.
11 (B) Outlays, \$1,536,866,000,000.
12 Fiscal year 2033:
13 (A) New budget authority,
14 \$1,766,981,000,000.
15 (B) Outlays, \$1,766,187,000,000.
16 Fiscal year 2034:
17 (A) New budget authority,
18 \$1,771,433,000,000.
19 (B) Outlays, \$1,770,648,000,000.
20 Fiscal year 2035:
21 (A) New budget authority,
22 \$1,745,418,000,000.
23 (B) Outlays, \$1,744,596,000,000.
24 Fiscal year 2036:

1 (A) New budget authority,
2 \$1,982,616,000,000.
3 (B) Outlays, \$1,981,764,000,000.
4 (13) Income Security (600):
5 Fiscal year 2027:
6 (A) New budget authority,
7 \$721,101,000,000.
8 (B) Outlays, \$715,202,000,000.
9 Fiscal year 2028:
10 (A) New budget authority,
11 \$734,371,000,000.
12 (B) Outlays, \$734,156,000,000.
13 Fiscal year 2029:
14 (A) New budget authority,
15 \$734,872,000,000.
16 (B) Outlays, \$719,411,000,000.
17 Fiscal year 2030:
18 (A) New budget authority,
19 \$754,343,000,000.
20 (B) Outlays, \$744,691,000,000.
21 Fiscal year 2031:
22 (A) New budget authority,
23 \$769,512,000,000.
24 (B) Outlays, \$758,425,000,000.
25 Fiscal year 2032:

1 (A) New budget authority,
2 \$787,995,000,000.
3 (B) Outlays, \$775,944,000,000.
4 Fiscal year 2033:
5 (A) New budget authority,
6 \$809,966,000,000.
7 (B) Outlays, \$805,125,000,000.
8 Fiscal year 2034:
9 (A) New budget authority,
10 \$820,962,000,000.
11 (B) Outlays, \$809,124,000,000.
12 Fiscal year 2035:
13 (A) New budget authority,
14 \$829,297,000,000.
15 (B) Outlays, \$807,646,000,000.
16 Fiscal year 2036:
17 (A) New budget authority,
18 \$853,928,000,000.
19 (B) Outlays, \$840,186,000,000.
20 (14) Social Security (650):
21 Fiscal year 2027:
22 (A) New budget authority,
23 \$71,135,000,000.
24 (B) Outlays, \$71,135,000,000.
25 Fiscal year 2028:

1 (A) New budget authority,
2 \$74,970,000,000.
3 (B) Outlays, \$74,970,000,000.
4 Fiscal year 2029:
5 (A) New budget authority,
6 \$82,084,000,000.
7 (B) Outlays, \$82,084,000,000.
8 Fiscal year 2030:
9 (A) New budget authority,
10 \$87,394,000,000.
11 (B) Outlays, \$87,394,000,000.
12 Fiscal year 2031:
13 (A) New budget authority,
14 \$91,336,000,000.
15 (B) Outlays, \$91,336,000,000.
16 Fiscal year 2032:
17 (A) New budget authority,
18 \$95,906,000,000.
19 (B) Outlays, \$95,906,000,000.
20 Fiscal year 2033:
21 (A) New budget authority,
22 \$101,080,000,000.
23 (B) Outlays, \$101,080,000,000.
24 Fiscal year 2034:

30

1 (A) New budget authority,
2 \$106,598,000,000.
3 (B) Outlays, \$106,598,000,000.
4 Fiscal year 2035:
5 (A) New budget authority,
6 \$112,559,000,000.
7 (B) Outlays, \$112,559,000,000.
8 Fiscal year 2036:
9 (A) New budget authority,
10 \$118,538,000,000.
11 (B) Outlays, \$118,538,000,000.
12 (15) Veterans Benefits and Services (700):
13 Fiscal year 2027:
14 (A) New budget authority,
15 \$450,026,000,000.
16 (B) Outlays, \$449,840,000,000.
17 Fiscal year 2028:
18 (A) New budget authority,
19 \$472,729,000,000.
20 (B) Outlays, \$494,955,000,000.
21 Fiscal year 2029:
22 (A) New budget authority,
23 \$495,351,000,000.
24 (B) Outlays, \$468,176,000,000.
25 Fiscal year 2030:

1 (A) New budget authority,
2 \$516,490,000,000.
3 (B) Outlays, \$513,230,000,000.
4 Fiscal year 2031:
5 (A) New budget authority,
6 \$533,555,000,000.
7 (B) Outlays, \$529,785,000,000.
8 Fiscal year 2032:
9 (A) New budget authority,
10 \$554,300,000,000.
11 (B) Outlays, \$550,972,000,000.
12 Fiscal year 2033:
13 (A) New budget authority,
14 \$576,778,000,000.
15 (B) Outlays, \$601,751,000,000.
16 Fiscal year 2034:
17 (A) New budget authority,
18 \$600,111,000,000.
19 (B) Outlays, \$598,973,000,000.
20 Fiscal year 2035:
21 (A) New budget authority,
22 \$624,549,000,000.
23 (B) Outlays, \$589,870,000,000.
24 Fiscal year 2036:

1 (A) New budget authority,
2 \$649,609,000,000.
3 (B) Outlays, \$645,497,000,000.
4 (16) Administration of Justice (750):
5 Fiscal year 2027:
6 (A) New budget authority,
7 \$91,423,000,000.
8 (B) Outlays, \$111,372,000,000.
9 Fiscal year 2028:
10 (A) New budget authority,
11 \$90,880,000,000.
12 (B) Outlays, \$118,929,000,000.
13 Fiscal year 2029:
14 (A) New budget authority,
15 \$92,952,000,000.
16 (B) Outlays, \$120,040,000,000.
17 Fiscal year 2030:
18 (A) New budget authority,
19 \$95,468,000,000.
20 (B) Outlays, \$121,409,000,000.
21 Fiscal year 2031:
22 (A) New budget authority,
23 \$97,296,000,000.
24 (B) Outlays, \$114,659,000,000.
25 Fiscal year 2032:

1 (A) New budget authority,
2 \$104,427,000,000.
3 (B) Outlays, \$115,579,000,000.
4 Fiscal year 2033:
5 (A) New budget authority,
6 \$107,057,000,000.
7 (B) Outlays, \$108,068,000,000.
8 Fiscal year 2034:
9 (A) New budget authority,
10 \$109,246,000,000.
11 (B) Outlays, \$108,546,000,000.
12 Fiscal year 2035:
13 (A) New budget authority,
14 \$111,973,000,000.
15 (B) Outlays, \$109,286,000,000.
16 Fiscal year 2036:
17 (A) New budget authority,
18 \$114,820,000,000.
19 (B) Outlays, \$112,048,000,000.
20 (17) General Government (800):
21 Fiscal year 2027:
22 (A) New budget authority,
23 \$31,675,000,000.
24 (B) Outlays, \$37,393,000,000.
25 Fiscal year 2028:

1 (A) New budget authority,
2 \$32,811,000,000.
3 (B) Outlays, \$37,741,000,000.
4 Fiscal year 2029:
5 (A) New budget authority,
6 \$33,865,000,000.
7 (B) Outlays, \$37,977,000,000.
8 Fiscal year 2030:
9 (A) New budget authority,
10 \$35,194,000,000.
11 (B) Outlays, \$38,526,000,000.
12 Fiscal year 2031:
13 (A) New budget authority,
14 \$36,045,000,000.
15 (B) Outlays, \$38,220,000,000.
16 Fiscal year 2032:
17 (A) New budget authority,
18 \$37,220,000,000.
19 (B) Outlays, \$37,252,000,000.
20 Fiscal year 2033:
21 (A) New budget authority,
22 \$38,030,000,000.
23 (B) Outlays, \$37,927,000,000.
24 Fiscal year 2034:

35

1 (A) New budget authority,

2 \$38,859,000,000.

3 (B) Outlays, \$38,433,000,000.

4 Fiscal year 2035:

5 (A) New budget authority,

6 \$39,736,000,000.

7 (B) Outlays, \$39,249,000,000.

8 Fiscal year 2036:

9 (A) New budget authority,

10 \$40,681,000,000.

11 (B) Outlays, \$40,112,000,000.

12 (18) Net Interest (900):

13 Fiscal year 2027:

14 (A) New budget authority,

15 \$1,146,866,000,000.

16 (B) Outlays, \$1,146,866,000,000.

17 Fiscal year 2028:

18 (A) New budget authority,

19 \$1,236,463,000,000.

20 (B) Outlays, \$1,236,463,000,000.

21 Fiscal year 2029:

22 (A) New budget authority,

23 \$1,313,485,000,000.

24 (B) Outlays, \$1,313,485,000,000.

25 Fiscal year 2030:

1 (A) New budget authority,
2 \$1,383,390,000,000.
3 (B) Outlays, \$1,383,390,000,000.
4 Fiscal year 2031:
5 (A) New budget authority,
6 \$1,454,965,000,000.
7 (B) Outlays, \$1,454,965,000,000.
8 Fiscal year 2032:
9 (A) New budget authority,
10 \$1,519,836,000,000.
11 (B) Outlays, \$1,519,836,000,000.
12 Fiscal year 2033:
13 (A) New budget authority,
14 \$1,588,216,000,000.
15 (B) Outlays, \$1,588,216,000,000.
16 Fiscal year 2034:
17 (A) New budget authority,
18 \$1,658,335,000,000.
19 (B) Outlays, \$1,658,335,000,000.
20 Fiscal year 2035:
21 (A) New budget authority,
22 \$1,719,369,000,000.
23 (B) Outlays, \$1,719,369,000,000.
24 Fiscal year 2036:

1 (A) New budget authority,
2 \$1,786,098,000,000.
3 (B) Outlays, \$1,786,098,000,000.
4 (19) Allowances (920):
5 Fiscal year 2027:
6 (A) New budget authority, \$0.
7 (B) Outlays, \$0.
8 Fiscal year 2028:
9 (A) New budget authority, \$0.
10 (B) Outlays, \$0.
11 Fiscal year 2029:
12 (A) New budget authority, \$0.
13 (B) Outlays, \$0.
14 Fiscal year 2030:
15 (A) New budget authority, \$0.
16 (B) Outlays, \$0.
17 Fiscal year 2031:
18 (A) New budget authority, \$0.
19 (B) Outlays, \$0.
20 Fiscal year 2032:
21 (A) New budget authority, \$0.
22 (B) Outlays, \$0.
23 Fiscal year 2033:
24 (A) New budget authority, \$0.
25 (B) Outlays, \$0.

1 Fiscal year 2034:

2 (A) New budget authority, \$0.

3 (B) Outlays, \$0.

4 Fiscal year 2035:

5 (A) New budget authority, \$0.

6 (B) Outlays, \$0.

7 Fiscal year 2036:

8 (A) New budget authority, \$0.

9 (B) Outlays, \$0.

10 (20) Government-Wide Savings (930):

11 Fiscal year 2027:

12 (A) New budget authority,

13 -\$124,103,000,000.

14 (B) Outlays, -\$49,236,000,000.

15 Fiscal year 2028:

16 (A) New budget authority,

17 -\$199,332,000,000.

18 (B) Outlays, -\$134,368,000,000.

19 Fiscal year 2029:

20 (A) New budget authority,

21 -\$261,367,000,000.

22 (B) Outlays, -\$194,791,000,000.

23 Fiscal year 2030:

24 (A) New budget authority,

25 -\$286,812,000,000.

1 (B) Outlays, -\$250,361,000,000.

2 Fiscal year 2031:

3 (A) New budget authority,

4 -\$333,253,000,000.

5 (B) Outlays, -\$318,138,000,000.

6 Fiscal year 2032:

7 (A) New budget authority,

8 -\$380,167,000,000.

9 (B) Outlays, -\$371,801,000,000.

10 Fiscal year 2033:

11 (A) New budget authority,

12 -\$427,358,000,000.

13 (B) Outlays, -\$423,751,000,000.

14 Fiscal year 2034:

15 (A) New budget authority,

16 -\$476,296,000,000.

17 (B) Outlays, -\$476,031,000,000.

18 Fiscal year 2035:

19 (A) New budget authority,

20 -\$543,471,000,000.

21 (B) Outlays, -\$548,098,000,000.

22 Fiscal year 2036:

23 (A) New budget authority,

24 -\$594,536,000,000.

25 (B) Outlays, -\$599,310,000,000.

1 (21) Undistributed Offsetting Receipts (950):
2 Fiscal year 2027:
3 (A) New budget authority,
4 -\$138,330,000,000.
5 (B) Outlays, -\$138,108,000,000.
6 Fiscal year 2028:
7 (A) New budget authority,
8 -\$143,553,000,000.
9 (B) Outlays, -\$143,497,000,000.
10 Fiscal year 2029:
11 (A) New budget authority,
12 -\$152,671,000,000.
13 (B) Outlays, -\$152,671,000,000.
14 Fiscal year 2030:
15 (A) New budget authority,
16 -\$164,546,000,000.
17 (B) Outlays, -\$164,546,000,000.
18 Fiscal year 2031:
19 (A) New budget authority,
20 -\$175,637,000,000.
21 (B) Outlays, -\$175,637,000,000.
22 Fiscal year 2032:
23 (A) New budget authority,
24 -\$184,308,000,000.
25 (B) Outlays, -\$184,308,000,000.

1 Fiscal year 2033:
2 (A) New budget authority,
3 -\$184,776,000,000.
4 (B) Outlays, -\$184,776,000,000.
5 Fiscal year 2034:
6 (A) New budget authority,
7 -\$179,951,000,000.
8 (B) Outlays, -\$179,951,000,000.
9 Fiscal year 2035:
10 (A) New budget authority,
11 -\$179,401,000,000.
12 (B) Outlays, -\$179,401,000,000.
13 Fiscal year 2036:
14 (A) New budget authority,
15 -\$183,154,000,000.
16 (B) Outlays, -\$183,154,000,000.

17 **TITLE II—RECONCILIATION**

18 **SEC. 201. RECONCILIATION IN THE HOUSE OF REPRESENT-**
19 **ATIVES.**

20 (a) SUBMISSIONS.—In the House of Representatives,
21 not later than September 11, 2026, the committees named
22 in subsection (b) shall submit their recommendations on
23 changes in laws within their jurisdictions to the Com-
24 mittee on the Budget of the House of Representatives to
25 carry out this section.

1 (b) INSTRUCTIONS.—

2 (1) COMMITTEE ON AGRICULTURE.—The Com-
3 mittee on Agriculture shall submit changes in laws
4 within its jurisdiction that increase the deficit by not
5 more than \$12,000,000,000 for the period of fiscal
6 years 2027 through 2036.

7 (2) COMMITTEE ON ARMED SERVICES.—The
8 Committee on Armed Services shall submit changes
9 in laws within its jurisdiction that increase the def-
10 icit by not more than \$60,000,000,000 for the pe-
11 riod of fiscal years 2027 through 2036.

12 (3) PERMANENT SELECT COMMITTEE ON IN-
13 TELLIGENCE.—The Permanent Select Committee on
14 Intelligence shall submit changes in laws within its
15 jurisdiction that increase the deficit by not more
16 than \$13,000,000,000 for the period of fiscal years
17 2027 through 2036.

18 (4) COMMITTEE ON HOUSE ADMINISTRATION.—
19 The Committee on House Administration shall sub-
20 mit changes in laws within its jurisdiction that in-
21 crease the deficit by not more than \$10,000,000,000
22 for the period of fiscal years 2027 through 2036.

1 **TITLE III—RESERVE FUND**

2 **SEC. 301. RESERVE FUND FOR RECONCILIATION LEGISLA-**
3 **TION IN THE HOUSE OF REPRESENTATIVES.**

4 (a) IN GENERAL.—In the House of Representatives,
5 the chair of the Committee on the Budget may revise the
6 allocations of a committee or committees, aggregates, and
7 other appropriate levels in this resolution for any bill or
8 joint resolution considered pursuant to section 201 con-
9 taining the recommendations of one or more committees,
10 or for one or more amendments to, a conference report
11 on, or an amendment between the Houses in relation to
12 such a bill or joint resolution, by the amounts necessary
13 to accommodate the budgetary effects of the legislation,
14 if the budgetary effects of the legislation comply with the
15 reconciliation instructions under this concurrent resolu-
16 tion.

17 (b) DETERMINATION OF COMPLIANCE.—For pur-
18 poses of this section, compliance with the reconciliation
19 instructions under this concurrent resolution shall be de-
20 termined by the chair of the Committee on the Budget
21 of the House of Representatives.

22 **TITLE IV—OTHER MATTERS**

23 **SEC. 401. ENFORCEMENT FILING.**

24 In the House of Representatives, if a concurrent reso-
25 lution on the budget for fiscal year 2027 is adopted with-

1 out the appointment of a committee of conference on the
2 disagreeing votes of the two Houses with respect to this
3 concurrent resolution on the budget, for the purpose of
4 enforcing the Congressional Budget Act of 1974 (2 U.S.C.
5 621 et seq.) and applicable rules and requirements set
6 forth in the concurrent resolution on the budget, the allo-
7 cations provided for in this subsection shall apply in the
8 House of Representatives in the same manner as if such
9 allocations were in a joint explanatory statement accom-
10 panying a conference report on the budget for fiscal year
11 2027. The chair of the Committee on the Budget of the
12 House of Representatives shall submit a statement for
13 publication in the Congressional Record containing—

14 (1) for the Committee on Appropriations, com-
15 mittee allocations for fiscal year 2027 consistent
16 with title I for the purpose of enforcing section 302
17 of the Congressional Budget Act of 1974 (2 U.S.C.
18 633); and

19 (2) for all committees other than the Com-
20 mittee on Appropriations, committee allocations con-
21 sistent with title I for fiscal year 2027 and for the
22 period of fiscal years 2027 through 2036 for the
23 purpose of enforcing section 302 of the Congres-
24 sional Budget Act of 1974 (2 U.S.C. 633).

1 **SEC. 402. BUDGETARY TREATMENT OF ADMINISTRATIVE**
2 **EXPENSES.**

3 (a) IN GENERAL.—In the House of Representatives,
4 notwithstanding section 302(a)(1) of the Congressional
5 Budget Act of 1974 (2 U.S.C. 633(a)(1)), section 13301
6 of the Budget Enforcement Act of 1990, and section
7 2009a of title 39, United States Code, the report, joint
8 explanatory statement, or the statement filed pursuant to
9 section 401, as applicable, accompanying this concurrent
10 resolution shall include in its allocation to the Committee
11 on Appropriations under section 302(a) of the Congres-
12 sional Budget Act of 1974 (2 U.S.C. 633(a)) amounts for
13 the discretionary administrative expenses of the Social Se-
14 curity Administration and the United States Postal Serv-
15 ice.

16 (b) SPECIAL RULE.—In the House of Representa-
17 tives, for purposes of enforcing section 302(f) of the Con-
18 gressional Budget Act of 1974 (2 U.S.C. 633(f)), esti-
19 mates of the levels of total new budget authority and total
20 outlays provided by a measure shall include any discre-
21 tionary amounts described in subsection (a).

22 **SEC. 403. APPLICATION AND EFFECT OF CHANGES IN ALLO-**
23 **CATIONS AND AGGREGATES.**

24 (a) APPLICATION.—In the House of Representatives,
25 any adjustments of the allocations, aggregates, and other

1 budgetary levels made pursuant to this concurrent resolu-
2 tion shall—

3 (1) apply while that measure is under consider-
4 ation;

5 (2) take effect upon the enactment of that
6 measure; and

7 (3) be published in the Congressional Record as
8 soon as practicable.

9 (b) EFFECT OF CHANGED ALLOCATIONS AND AG-
10 GREGATES.—Revised allocations, aggregates, and other
11 budgetary levels resulting from these adjustments shall be
12 considered for the purposes of the Congressional Budget
13 Act of 1974 (2 U.S.C. 621 et seq.) as the allocations, ag-
14 gregates, or other budgetary levels contained in this con-
15 current resolution.

16 (c) BUDGET COMMITTEE DETERMINATIONS.—For
17 purposes of this concurrent resolution, the budgetary lev-
18 els for a fiscal year or period of fiscal years shall be deter-
19 mined on the basis of estimates made by the chair of the
20 Committee on the Budget of the House of Representa-
21 tives.

22 (d) AGGREGATES, ALLOCATIONS AND APPLICA-
23 TION.—In the House of Representatives, for purposes of
24 this concurrent resolution and budget enforcement, the
25 consideration of any bill or joint resolution, or amendment

1 thereto or conference report thereon, for which the chair
2 of the Committee on the Budget makes adjustments or
3 revisions in the allocations, aggregates, and other budg-
4 etary levels of this concurrent resolution shall not be sub-
5 ject to the point of order set forth in clause 10 of rule
6 XXI of the Rules of the House of Representatives.

7 **SEC. 404. ADJUSTMENTS TO REFLECT CHANGES IN CON-**
8 **CEPTS AND DEFINITIONS IN THE HOUSE OF**
9 **REPRESENTATIVES.**

10 In the House of Representatives, the chair of the
11 Committee on the Budget may adjust the appropriate ag-
12 gregates, allocations, and other budgetary levels in this
13 concurrent resolution for any change in budgetary con-
14 cepts and definitions consistent with section 251(b)(1) of
15 the Balanced Budget and Emergency Deficit Control Act
16 of 1985 (2 U.S.C. 901(b)(1)).

17 **SEC. 405. ADJUSTMENT FOR CHANGES IN THE BASELINE.**

18 In the House of Representatives, the chair of the
19 Committee on the Budget may adjust the allocations, ag-
20 gregates, and other appropriate budgetary levels in this
21 concurrent resolution to reflect changes resulting from the
22 Congressional Budget Office's update to its baseline for
23 fiscal years 2027 through 2036.

1 **SEC. 406. EMERGENCY REQUIREMENTS.**

2 (a) IN GENERAL.—If a bill, joint resolution, amend-
3 ment, or conference report making appropriations for dis-
4 cretionary amounts contains a provision providing new
5 budget authority and outlays, and a designation of such
6 provision as an emergency requirement, the chair of the
7 Committee on the Budget of the House shall not count
8 the budgetary effects of such provision for any purpose
9 in the House.

10 (b) APPLICATION.—

11 (1) EXCLUSION.—A proposal to strike a des-
12 ignation under subsection (a) shall be excluded from
13 an evaluation of budgetary effects for any purpose
14 in the House.

15 (2) AMENDMENT.—An amendment offered
16 under subsection (a) that also proposes to reduce
17 each amount appropriated or otherwise made avail-
18 able by the pending measure that is not required to
19 be appropriated or otherwise made available shall be
20 in order at any point in the reading of the pending
21 measure in the House.

22 (c) DEFINITIONS.—For purposes of this section, the
23 following definitions apply:

24 (1) EMERGENCY.—The term “emergency”
25 means a situation that—

1 (A) requires new budget authority and out-
2 lays (or new budget authority and the outlays
3 flowing therefrom) for the prevention or mitiga-
4 tion of, or response to, loss of life or property,
5 or a threat to national security; and

6 (B) is unanticipated.

7 (2) UNANTICIPATED.—The term “unantici-
8 pated” means that the underlying situation is—

9 (A) sudden, which means quickly coming
10 into being or not building up over time;

11 (B) urgent, which means a pressing and
12 compelling need requiring immediate action;

13 (C) unforeseen, which means not predicted
14 or anticipated as an emerging need; and

15 (D) temporary, which means not of a per-
16 manent duration.

17 **SEC. 407. ADDITIONAL ADJUSTMENTS.**

18 (a) ADJUSTMENT FOR DISASTER RELIEF.—The
19 chair of the Committee on the Budget of the House of
20 Representatives may adjust the allocations, aggregates,
21 and other appropriate budgetary levels in this concurrent
22 resolution as follows:

23 (1) IN GENERAL.—If a bill, joint resolution,
24 amendment, or conference report makes discre-
25 tionary appropriations that Congress designates as

1 being for disaster relief, the adjustment for fiscal
2 year 2027 shall be the total of such appropriations
3 for fiscal year 2027 designated as being for disaster
4 relief, but not to exceed the amount equal to the
5 total amount calculated for fiscal year 2027 in ac-
6 cordance with the formula in section 251(b)(2)(D)(i)
7 of the Balanced Budget and Emergency Deficit Con-
8 trol Act of 1985 (2 U.S.C. 901(b)(2)(D)(i)) except
9 that such formula shall be applied by substituting
10 “fiscal year 2027” for “fiscal years 2024 and
11 2025”.

12 (2) DEFINITION.—As used in this subsection,
13 the term “disaster relief” means activities carried
14 out pursuant to a determination under section
15 102(2) of the Robert T. Stafford Disaster Relief and
16 Emergency Assistance Act (42 U.S.C. 5122(2)).

17 (b) ADJUSTMENT FOR WILDFIRE SUPPRESSION.—
18 The chair of the Committee on the Budget of the House
19 of Representatives may adjust the allocations, aggregates,
20 and other appropriate budgetary levels in this concurrent
21 resolution as follows:

22 (1) IN GENERAL.—If a bill, joint resolution,
23 amendment, or conference report making discre-
24 tionary appropriations for fiscal year 2027 specifies
25 an amount for wildfire suppression operations in the

1 Wildland Fire Management accounts at the Depart-
2 ment of Agriculture or the Department of the Inte-
3 rior, then the adjustment shall be the amount of ad-
4 ditional new budget authority specified in such
5 measure as being for wildfire suppression operations
6 for fiscal year 2027, but shall not exceed
7 \$2,950,000,000.

8 (2) DEFINITIONS.—As used in this subsection,
9 the terms “additional new budget authority” and
10 “wildfire suppression operations” have the meanings
11 specified in subclauses (I) and (II), respectively, of
12 section 251(b)(2)(F)(ii) of the Balanced Budget and
13 Emergency Deficit Control Act of 1985 (2 U.S.C.
14 901(b)(2)(F)(ii)(I) and (II)).

15 (c) ADJUSTMENT FOR HEALTH CARE FRAUD AND
16 ABUSE CONTROL.—The chair of the Committee on the
17 Budget of the House of Representatives may adjust the
18 allocations, aggregates, and other appropriate budgetary
19 levels in this concurrent resolution as follows:

20 (1) IN GENERAL.—If a bill, joint resolution,
21 amendment, or conference report making discre-
22 tionary appropriations for fiscal year 2027 specifies
23 an amount for the health care fraud and abuse con-
24 trol program at the Department of Health and
25 Human Services (75–8393–0–7–571), then the ad-

1 justment shall be the amount of additional new
2 budget authority specified in such measure for such
3 program for fiscal year 2027, but shall not exceed
4 \$658,000,000.

5 (2) DEFINITION.—As used in this subsection,
6 the term “additional new budget authority” means
7 the amount provided for fiscal year 2027, in excess
8 of \$311,000,000, in a bill, joint resolution, amend-
9 ment, or conference report making discretionary ap-
10 propriations and specified to pay for the costs of the
11 health care fraud and abuse control program.

12 (d) ADJUSTMENT FOR CONTINUING DISABILITY RE-
13 VIEWS AND REDETERMINATIONS.—The chair of the Com-
14 mittee on the Budget of the House of Representatives may
15 adjust the allocations, aggregates, and other appropriate
16 budgetary levels in this concurrent resolution as follows:

17 (1) IN GENERAL.—If a bill, joint resolution,
18 amendment, or conference report making discre-
19 tionary appropriations for fiscal year 2027 specifies
20 an amount for continuing disability reviews under ti-
21 tles II and XVI of the Social Security Act (42
22 U.S.C. 401 et seq., 1381 et seq.), for the cost associ-
23 ated with conducting redeterminations of eligibility
24 under title XVI of the Social Security Act, for the
25 cost of co-operative disability investigation units, and

1 for the cost associated with the prosecution of fraud
2 in the programs and operations of the Social Secu-
3 rity Administration by Special Assistant United
4 States Attorneys, then the adjustment shall be the
5 additional new budget authority specified in such
6 measure for such expenses for fiscal year 2027, but
7 shall not exceed \$2,124,000,000.

8 (2) DEFINITIONS.—As used in this sub-
9 section—

10 (A) the term “continuing disability re-
11 views” means continuing disability reviews
12 under sections 221(i) and 1614(a)(4) of the So-
13 cial Security Act, including work-related con-
14 tinuing disability reviews to determine whether
15 earnings derived from services demonstrate an
16 individual’s ability to engage in substantial
17 gainful activity;

18 (B) the term “redetermination” means re-
19 determination of eligibility under sections
20 1611(c)(1) and 1614(a)(3)(H) of the Social Se-
21 curity Act (42 U.S.C. 1382(c)(1),
22 1382c(a)(3)(H)); and

23 (C) the term “additional new budget au-
24 thority” means the amount provided for fiscal
25 year 2027, in excess of \$273,000,000, in a bill,

1 joint resolution, amendment, or conference re-
2 port and specified to pay for the costs of con-
3 tinuing disability reviews, redeterminations, co-
4 operative disability investigation units, and
5 fraud prosecutions under the heading “Limita-
6 tion on Administrative Expenses” for the Social
7 Security Administration.

8 (e) ADJUSTMENT FOR REEMPLOYMENT SERVICES
9 AND ELIGIBILITY ASSESSMENTS.—The chair of the Com-
10 mittee on the Budget of the House of Representatives may
11 adjust the allocations, aggregates, and other appropriate
12 budgetary levels in this concurrent resolution as follows:

13 (1) IN GENERAL.—If a bill, joint resolution,
14 amendment, or conference report making discre-
15 tionary appropriations for fiscal year 2027 specifies
16 an amount for grants to States under section 306 of
17 the Social Security Act (42 U.S.C. 506) for claim-
18 ants of regular compensation, as defined in such sec-
19 tion, including those who are profiled as most likely
20 to exhaust their benefits, then the adjustment shall
21 be the additional new budget authority specified in
22 such measure for such grants for fiscal year 2027,
23 but shall not exceed \$400,000,000.

24 (2) DEFINITIONS.—As used in this subsection,
25 the term “additional new budget authority” means

1 the amount provided for fiscal year 2027, in excess
2 of \$117,000,000, in a bill, joint resolution, amend-
3 ment, or conference report making discretionary ap-
4 propriations and specified to pay for grants to
5 States under section 306 of the Social Security Act
6 (42 U.S.C. 506) for claimants of regular compensa-
7 tion, as defined in such section, including those who
8 are profiled as most likely to exhaust their benefits.

9 **SEC. 408. EXERCISE OF RULEMAKING POWERS.**

10 Congress adopts the provisions of this title—

11 (1) as an exercise of the rulemaking power of
12 the Senate and the House of Representatives, re-
13 spectively, and as such they shall be considered as
14 part of the rules of each House or of that House to
15 which they specifically apply, and such rules shall
16 supersede other rules only to the extent that they
17 are inconsistent with such other rules; and

18 (2) with full recognition of the constitutional
19 right of either the Senate or the House of Rep-
20 resentatives to change those rules (insofar as they
21 relate to that House) at any time, in the same man-
22 ner, and to the same extent as is the case of any
23 other rule of the Senate or House of Representa-
24 tives.