

AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 143
OFFERED BY MR. COMER OF KENTUCKY

Strike all after the enacting clause and insert the
following:

1 SEC. 1. SHORT TITLE.

2 This Act may be cited as the “Unauthorized Spend-
3 ing Accountability Act”.

4 SEC. 2. ESTABLISHMENT OF BUDGETARY LEVEL REDUC-
5 TION SCHEDULE.

6 (a) IN GENERAL.—There is hereby established a re-
7 occurring three-year budgetary level reduction cycle with
8 respect to any unauthorized program, to begin in fiscal
9 year 2026, consistent with the requirements of this Act.

10 (b) DEFINITIONS.—In this Act:

11 (1) BUDGETARY LEVEL.—The term “budgetary
12 level” means the allocation made under section
13 302(a) of the Congressional Budget Act of 1974 (2
14 U.S.C. 633(a)) to the Committee on Appropriations
15 of the House of Representatives or the Senate in a
16 concurrent resolution on the budget for a fiscal year,
17 and includes any such allocation made pursuant to
18 a deeming resolution.

1 (2) EXPIRING FISCAL YEAR.—The term “expir-
2 ing fiscal year” means, with respect to an unauthor-
3 ized program, the fiscal year during which author-
4 izations of appropriations will expire for such pro-
5 gram.

6 (3) UNAUTHORIZED PROGRAM.—The term “un-
7 authorized program” means any program or activity
8 listed in the annual report published by the Congres-
9 sional Budget Office, entitled “Expired and Expiring
10 Authorizations of Appropriations”, or any successor
11 report, with respect to which authorizations of ap-
12 propriations will expire during the fiscal year in
13 which such report is published.

14 (c) APPLICATION TO PROGRAMS THAT EXPIRED BE-
15 FORE FISCAL YEAR 2026.—For purposes of applying this
16 Act to any unauthorized program funded during fiscal
17 year 2026 and for which authorizations of appropriations
18 expired before such fiscal year, such program shall be
19 deemed to be a program or activity listed in the report
20 referred to in subsection (b)(3) with respect to which au-
21 thorizations of appropriations will expire during fiscal year
22 2026.

1 **SEC. 3. REDUCTION IN BUDGETARY LEVEL FOR UNAU-**
2 **THORIZED PROGRAMS.**

3 (a) BUDGETARY LEVEL FOR FISCAL YEAR FOL-
4 LOWING EXPIRATION OF AUTHORIZATION.—With respect
5 to any unauthorized program, on the date that a budg-
6 etary level is established for the fiscal year immediately
7 following the expiring fiscal year, such level shall imme-
8 diately be reduced by an amount equal to 10 percent of
9 the funds appropriated for such program in the expiring
10 fiscal year.

11 (b) BUDGETARY LEVEL FOR SECOND AND THIRD
12 FISCAL YEARS FOLLOWING EXPIRATION OF AUTHORIZA-
13 TION.—With respect to any unauthorized program that re-
14 sults in a budgetary level reduction under subsection (a)
15 that remains an unauthorized program in the second or
16 third fiscal year following the expiring fiscal year, on the
17 date that a budgetary level is established for either such
18 second or third fiscal year, the budgetary level for either
19 such fiscal year shall be reduced by an amount equal to
20 15 percent of the funds appropriated for such program
21 in the expiring fiscal year.

22 (c) TRANSMITTAL OF NEW BUDGETARY LEVEL.—
23 Upon the reduction of a budgetary level (if any) under
24 subsection (a) or (b), the chair of the Committee on the
25 Budget of the House of Representatives and the Senate
26 shall submit the revised budgetary level to the chair of

1 the Committee on Appropriations of the House of Rep-
2 resentatives and the Senate, respectively.

3 (d) ADJUSTMENTS.—On the date the chairs of the
4 Committee on the Budget of the House of Representatives
5 and the Senate submit a revised budgetary level under
6 subsection (c), the chairs may make necessary adjust-
7 ments to other allocations, aggregates, or other budgetary
8 levels as appropriate.

9 **SEC. 4. TERMINATION OF UNAUTHORIZED PROGRAMS**
10 **AFTER THIRD UNAUTHORIZED YEAR.**

11 (a) IN GENERAL.—Any unauthorized program that
12 causes a budgetary level reduction under section 3(b) ap-
13 plicable to the third fiscal year following the expiring fiscal
14 year shall, effective immediately on October 1 of the fiscal
15 year immediately following such third fiscal year, be termi-
16 nated, except that any unobligated amounts available for
17 such program after the date of termination shall remain
18 available for recording, adjusting, and liquidating valid ob-
19 ligations of such program issued before such termination
20 date.

21 (b) OBLIGATION OF FUNDS PROHIBITED WITHOUT
22 REAUTHORIZATION.—No funds may be obligated for any
23 program terminated pursuant to subsection (a) in any fis-
24 cal year without an express reauthorization of the program

1 by Congress containing an authorization of appropriations
2 period not to exceed three years.

3 **SEC. 5. EXEMPTION FROM BUDGETARY LEVEL REDUCTION.**

4 (a) IN GENERAL.—Consistent with subsection (b)—

5 (1) any unauthorized program that causes a
6 budgetary level reduction applicable to a fiscal year
7 under section 3 that is expressly reauthorized during
8 the fiscal year in which such level is established shall
9 not be subject to the requirements of this Act; and
10 (2) upon the date of such reauthorization, any
11 such reduction shall be restored.

12 (b) LIMITATION.—Subsection (a) shall only apply if
13 the reauthorization contains a sunset provision applicable
14 to such program providing for an authorization of appro-
15 priations period of not more than three years.

