

REVISED ESTIMATED REVENUE EFFECTS OF
 EXTENDING 1991 AND 1992 EXPIRING TAX PROVISIONS PERMANENTLY*

Fiscal Years 1992-1996

[Millions of Dollars]

Provision	1992	1993	1994	1995	1996	1992-96
A. 1991 Expiring Tax Provisions						
1. Employer-provided educational assistance (sec. 127).....	-331	-345	-358	-372	-385	-1,791
2. Group legal services (secs. 120, 501(c)(20)).....	-79	-113	-119	-125	-131	-567
3. Health insurance deduction for self employed (sec. 162(l)).....	-205	-341	-380	-417	-455	-1,798
4. Mortgage revenue bonds and mortgage credit certificates (secs. 143, 25).....	-10	-50	-140	-240	-330	-770
5. Qualified small-issue manufacturing bonds (sec. 144(a)).....	-10	-50	-120	-190	-260	-630
6. Foreign allocation of R&D (secs. 861(b), 862(b), 863(b), 864(f)).....	-387	-772	-837	-904	-975	-3,875
7. Research and experimentation tax credit (sec. 41).....	-508	-1,021	-1,309	-1,553	-1,837	-6,228
8. Low-income housing tax credit (sec. 42).....	-84	-330	-648	-984	-1,272	-3,318
9. Targeted jobs tax credit (sec. 51).....	-77	-216	-324	-391	-450	-1,458
10. Business energy tax credits for solar and geothermal property (sec. 48(a)).....	-26	-43	-44	-46	-48	-207
11. Orphan drug tax credit (sec. 28).....	-3	-7	-8	-8	-9	-35
12. Minimum tax exception for gifts of appreciated tangible property (sec. 57).....	-4	-18	-21	-22	-22	-87
B. 1992 Expiring Tax Provisions						
1. Access to tax information by the Dept. of Veterans Affairs (sec. 6103).....	(1)	(1)	(1)	(1)	(1)	(1)
2. Placed-in-service date for nonconventional fuels production tax credit (sec. 29).....	--	-109	-341	-598	-860	-1,908
3. Excise tax on certain vaccines for the Vaccine Injury Compensation Trust Fund (sec. 4131).....	--	(2)	(2)	(2)	(2)	(2)
GRAND TOTALS.....	-1,724	-3,415	-4,649	-5,850	-7,034	-22,672

* As revised from JCS-2-91 (preliminary estimates).

- (1) This provision does not affect Federal tax receipts, but does result in a decrease in budget outlays. Because the budget effect associated with this provision was not credited to the tax-writing Committees in the Omnibus Budget Reconciliation Act of 1990, it is not shown on this table.
- (2) Extension of the vaccine excise taxes is assumed in the Congressional Budget Office baseline; therefore, a permanent extension of the Vaccine Injury Compensation Trust Fund has no scored revenue effect.