

**ESTIMATED BUDGET EFFECTS OF THE CHAIRMAN'S AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 647,  
 THE "ACHIEVING A BETTER LIFE EXPERIENCE ('ABLE ACT') ACT OF 2013"  
 SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON JULY 31, 2014**

Fiscal Years 2015 - 2024

*[Millions of Dollars]*

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-19	2015-24
1. Create a new type of tax-favored account ("ABLE account") for the benefit of an individual diagnosed before age 26 as blind or disabled.....	tyba 12/31/14	-1	-4	-10	-24	-49	-82	-117	-158	-203	-249	-89	-898
2. Treatment of ABLE accounts under certain Federal programs [1].....	DOE	-1	-12	-31	-47	-78	-109	-150	-202	-243	-280	-170	-1,153
<b>NET TOTAL .....</b>		<b>-2</b>	<b>-16</b>	<b>-41</b>	<b>-71</b>	<b>-127</b>	<b>-191</b>	<b>-267</b>	<b>-360</b>	<b>-446</b>	<b>-529</b>	<b>-259</b>	<b>-2,051</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column: tyba = taxable years beginning after

DOE = date of enactment

[1] Estimated outlay effects provided by the Congressional Budget Office.