

**ESTIMATED BUDGET EFFECTS OF  
THE "ECONOMIC STIMULUS ACT OF 2008,"  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON FINANCE ON JANUARY 30, 2008**

Fiscal Years 2008 - 2018

*[Billions of Dollars]*

Provision	Effective	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2008-13	2008-18
<b>A. 2008 Stimulus Rebate for Individuals (\$500 single filer (\$1,000 joint filer) plus \$300 per qualifying child for the child tax credit); and Treatment of the U.S. Possessions [1] [2].....</b>														
	tyba 12/31/07	-119.6	-11.3	---	---	---	---	---	---	---	---	---	-131.0	-131.0
<b>B. Election Among Business Stimulus Incentives</b>														
1. Increase section 179 expensing and phaseout amounts in 2008 (\$250,000 and \$800,000) [3]....	tyba 12/31/07	-0.9	-0.6	0.5	0.3	0.2	0.2	0.1	0.1	[4]	[4]	[4]	-0.3	-0.1
2. 50% bonus depreciation in 2008 with half of bonus deduction suspended for one year [3].....	ppiso/a 1/30/08	-16.4	-20.2	1.7	7.8	6.8	5.3	3.3	2.1	1.1	0.9	0.9	-15.1	-6.7
3. 5-year net operating loss carryback and waive 90% loss limit under alternative minimum tax (NOLs generated in taxable years 2006 through 2007) [3] [5].....	NOLai 2006 and 2007	-14.4	2.1	2.2	2.0	1.5	1.1	0.9	0.6	0.5	0.4	0.3	-5.5	-2.9
<b>Total of Election Among Business Stimulus Incentives .....</b>		<b>-31.7</b>	<b>-18.7</b>	<b>4.4</b>	<b>10.1</b>	<b>8.5</b>	<b>6.6</b>	<b>4.3</b>	<b>2.8</b>	<b>1.6</b>	<b>1.3</b>	<b>1.2</b>	<b>-20.9</b>	<b>-9.7</b>
<b>C. Extension of Unemployment Insurance Benefits [6].....</b>														
	DOE	-10.0	-4.4	0.2	0.2	0.1	0.1	0.2	0.6	0.8	1.1	1.3	-13.8	-9.8
<b>NET TOTAL .....</b>		<b>-161.3</b>	<b>-34.4</b>	<b>4.6</b>	<b>10.3</b>	<b>8.6</b>	<b>6.7</b>	<b>4.5</b>	<b>3.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.5</b>	<b>-165.7</b>	<b>-150.5</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be March 1, 2008.

Legend for "Effective" column:

NOLai = net operating losses arising in

ppiso/a = property placed in service on or after

tyba = taxable years beginning after

[Footnotes for JCX-9-08 appear on the following page]

