# DIVISION H-REVENUE PROVISIONS

## TITLE I. - HIGHWAY TRUST FUND

1. Extensions of Highway Trust Fund Expenditure Authority:
   a. Extension of Highway Trust Fund (sunset 9/30/26)........ DOE - No Revenue Effect
   b. Extension of the Sport Fish Restoration and Boating Trust Fund (sunset 9/30/26)................................. DOE - No Revenue Effect
   c. Extension of the Leaking Underground Storage Tank Trust Fund (sunset 9/30/26)...................................... DOE - No Revenue Effect

2. Extension of Highway-Related Taxes (generally sunset 9/30/28) [1]........................................................................... 10/1/21

3. Further additional transfers to the Highway Trust Fund - transfer from the General Fund $90,000,000,000 to the Highway Account in the Highway Trust Fund and $28,000,000,000 to the Mass Transit Account in the Highway Trust Fund............................................................. DOE - No Revenue Effect

## TOTAL OF TITLE I. ................................................................. No Revenue Effect

## TITLE II. - CHEMICAL SUPERFUND - EXTENSION AND MODIFICATION OF CERTAIN SUPERFUND EXCISE TAXES (SUNSET 12/31/31)................................................... pa 6/30/22

<table>
<thead>
<tr>
<th>Provision</th>
<th>Effective</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
<th>2026</th>
<th>2027</th>
<th>2028</th>
<th>2029</th>
<th>2030</th>
<th>2031</th>
<th>2022-26</th>
<th>2022-31</th>
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<tbody>
<tr>
<td>Title II</td>
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<td>453</td>
<td>1,174</td>
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<td>1,710</td>
<td>1,756</td>
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## TITLE III. - CUSTOM USER FEES - EXTENSION OF CUSTOM USER FEES (SUNSET 9/30/31).................................. DOE - Estimate to be Provided by the Congressional Budget Office

## TITLE IV. - BOND PROVISIONS

2. Carbon dioxide capture facilities......................................................... oia 12/31/21 - 1 - 2 - 4 - 7 - 10 - 12 - 15 - 18 - 21 - 25 - 24 - 116
3. Increase in national limitation amount for qualified highway or surface freight transportation facilities.............. bia DOE - 2 - 9 - 19 - 29 - 41 - 54 - 68 - 83 - 97 - 113 - 101 - 516

<table>
<thead>
<tr>
<th>Provision</th>
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<th>2024</th>
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<tbody>
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<td><strong>TITLE VI.-OTHER PROVISIONS</strong></td>
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<td>-50</td>
<td>210</td>
<td>411</td>
<td>585</td>
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<td>849</td>
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<td>1. Modification of tax treatment of contributions to the capital of a corporation</td>
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<td>---</td>
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<td>---</td>
<td>4,582</td>
<td>7,737</td>
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<td>3. Information reporting for brokers and digital assets</td>
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<td>---</td>
<td>1,526</td>
<td>2,862</td>
<td>3,349</td>
<td>3,559</td>
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<td>4,013</td>
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<td>27,970</td>
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<td>4. Termination of employee retention credit for employers subject to closure due to COVID-19</td>
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<td><strong>TOTAL OF TITLE VI.</strong></td>
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<td>3,279</td>
<td>3,668</td>
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<td>4,526</td>
<td>4,985</td>
<td>7,737</td>
<td>27,970</td>
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<td><strong>NET TOTAL</strong></td>
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Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be October 1, 2021.

Legend for "Effective" column:
- **bia** = bonds issued after
- **cma** = contributions made after
- **cmr** = contributions made required
- **cqa** = calendar quarters beginning after
- **cyb** = calendar years beginning after
- **DOE** = date of enactment
- **oia** = obligations issued after
- **oii** = obligations issued in
- **pa** = periods after
- **rrtbf** = returns required to be filed
- **rrtfr** = returns required to be furnished
- **wrtpyba** = with respect to plan years beginning after

[3] Outlay effects estimated by the Congressional Budget Office.
[4] Estimate includes the following budget effects:

- **Extended funding relief for single employer plans**
- **Total Revenue Effect**
- **On-budget effects**
- **Off-budget effects**

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-204
-2,871
2,043
424