

**ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN TITLES II AND IV OF H.R. 3236
THE "SURFACE TRANSPORTATION AND VETERANS HEALTH CARE CHOICE IMPROVEMENT ACT OF 2015,"
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON JULY 29, 2015**

Fiscal Years 2015 - 2025

[Millions of Dollars]

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2015-20	2015-25
II. Revenue Provisions														
1. Extension of Highway Trust Fund Expenditure Authority (sunset 10/29/15).....	DOE	----- No Revenue Effect -----												
2. Funding of the Highway Trust Fund - transfer \$6.068 billion from the General Fund to the Highway Account of the Highway Trust Fund and \$2.0 billion from the General Fund to the Mass Transit Account of the Highway Trust Fund.....	DOE	----- No Revenue Effect -----												
3. Modification of mortgage information reporting requirements.....	[1]	---	22	147	152	164	172	191	207	227	251	273	657	1,806
4. Require consistency between estate tax value and income tax basis of assets acquired from a decedent.....	[2]	17	117	132	141	148	154	159	164	167	170	173	709	1,542
5. Clarify the 6-year statute of limitations in the case of overstatement of basis.....	[3]	3	40	70	87	98	110	126	146	168	177	182	409	1,209
6. Change the filing due dates of certain tax and information returns.....	rf tyba 12/31/15	---	---	251	13	1	1	5	8	11	13	13	265	314
7. Extend section 420 transfers of excess pension assets to retiree health and life insurance accounts (sunset 12/31/25).....	tma 12/31/21	---	---	---	---	---	---	---	24	48	49	50	---	172
8. Equalization of excise taxes on liquefied natural gas, liquefied petroleum gas, and compressed natural gas.....	fsoua 12/31/15	---	-6	-8	-8	-9	-9	-10	-9	-10	-11	-12	-38	-90
Total of Revenue Provisions in Title II.....		20	173	592	385	402	428	471	540	611	649	679	2,002	4,953
IV. Veterans Provisions - Amendments to the Internal Revenue Code with Respect to Health Coverage of Veterans														
1. Employees with health coverage under TRICARE or the Veterans Administration may be exempted from employer mandate under the Patient Protection and Affordable Care Act [4].....	mba 12/31/13	---	-63	-66	-70	-74	-78	-83	-88	-93	-99	-104	-350	-816

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2015-20	2015-25
2. Eligibility for health savings account not affected by receipt of medical care for service-connected disability [5].....	mba 12/31/15	---	-11	-17	-22	-27	-34	-40	-48	-55	-61	-69	-111	-384
Total of Revenue Provisions in Title IV.....		---	-74	-83	-92	-101	-112	-123	-136	-148	-160	-173	-461	-1,200
NET TOTAL		20	99	509	293	301	316	348	404	463	489	506	1,541	3,753

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 31, 2015.

Legend for "Effective" column:

DOE = date of enactment

fsoua = fuel sold or used after

mba = months beginning after

rf = returns for

tma = transfers made after

tyba = taxable years beginning after

[1] Effective for returns required to be made, and statements required to be furnished, after December 31, 2016.

[2] Effective for property with respect to which an estate tax return is filed after the date of enactment.

[3] Effective for all returns for which the assessment period is open as of the date of enactment and for returns filed after such date.

[4] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.

[5] Estimate includes the following budget effects:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2015-20</u>	<u>2015-25</u>
On-budget effects.....	---	-9	-15	-19	-23	-29	-35	-41	-47	-52	-59	-95	-328
Off-budget effects.....	---	-2	-2	-3	-4	-5	-6	-7	-8	-9	-10	-16	-56