

ESTIMATED BUDGET EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN  
THE HOUSE AMENDMENT TO THE SENATE AMENDMENT TO H.R. 1625  
(RULES COMMITTEE PRINT 115-66)

Fiscal Years 2018 - 2027

[Millions of Dollars]

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27	
Division M - Extensions														
Title I - The "Airport and Airway Extension Act of 2018"														
Subtitle B - Aviation Revenue Provisions														
1. Expenditure authority from Airport and Airway Trust Fund (sunset 9/30/18).....	DOE	----- No Revenue Effect -----												
2. Extension of taxes funding Airport and Airway Trust Fund (sunset 9/30/18).....	DOE	----- No Revenue Effect -----												
Total of Division M, Title I.....		----- No Revenue Effect -----												
Division T - Revenue Provisions														
1. Modification of deduction for qualified business income of a cooperative and its patrons (sunset 12/31/25).....	tyba 12/31/17	4	9	13	13	14	14	15	15	12	---	53	108	
2. Increase in State housing credit ceiling for 2018, 2019, 2020, and 2021.....	cyba 12/31/17 & before 1/1/22	-6	-46	-119	-212	-310	-374	-404	-415	-417	-417	-692	-2,718	
3. Average income test for low-income housing credit.....	ema DOE	[1]	-4	-6	-9	-13	-14	-14	-16	-16	-16	-32	-109	
Total of Division T.....		-2	-41	-112	-208	-309	-374	-403	-416	-421	-433	-671	-2,719	
Division U - the "Tax Technical Corrections Act of 2018" .....		[2]	----- No Revenue Effect -----											
NET TOTAL .....		-2	-41	-112	-208	-309	-374	-403	-416	-421	-433	-671	-2,719	

Joint Committee on Taxation

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

Legend for "Effective" column:

cyba = calendar years beginning after  
DOE = date of enactment

tyba = taxable years beginning after  
ema = elections made after

[1] Loss of less than \$500,000.

[2] Generally effective as if included in the section of the Public Law to which the technical correction applies.