

**ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN
 DIVISION E AND DIVISION F OF H.R. 22, AS AMENDED, AND
 SCHEDULED FOR CONSIDERATION BY THE SENATE ON JULY 30, 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
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Division E - the "Transportation Funding act of 2015"

LI. Highway Trust Fund and Related Taxes

A. Extension of Trust Fund Expenditure Authority and Related Taxes														
1. Extension of Highway Trust Fund Expenditure Authority (sunset 9/30/21).....	DOE													
2. Extension of Highway-Related Taxes.....	10/1/16													
B. Additional Transfers to Highway Trust Fund														
1. Further Additional Transfers to Trust Fund - transfer \$34.401 billion from the General Fund to the Highway Account of the Highway Trust Fund and \$11.214 billion from the General Fund to the Mass Transit Account of the Highway Trust Fund.....	DOE													
2. Transfer to Highway Trust Fund of certain motor vehicle safety penalties.....	aca DOE													
3. Transfer \$0.3 billion from the Leaking Underground Storage Tank Trust Fund to the highway account of the Highway Trust Fund.....	[1]													
Total of Highway Trust Fund and Related Taxes.....														

LII. Offsets

A. Tax Provisions														
1. 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
2. Revocation or denial of passports in cases of certain unpaid taxes.....	1/1/16	---	24	60	62	46	39	34	32	33	34	35	231	398
3. 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
4. Modification of mortgage information reporting requirements.....	rasda 12/31/16	---	22	147	152	164	172	191	207	227	251	273	657	1,806

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2015-20	2015-25
5. Change the filing due dates of certain tax and information returns.....	rf tyba 12/31/15	---	---	-1,472	-57	12	11	-13	-29	-45	-56	1,934	-1,506	285
6. Reform of rules related to qualified tax collection contracts taxes [4].....	[5]	[6]	36	225	235	246	257	269	282	296	310	325	999	2,481
7. Special compliance personnel program.....	acarbsa DOE	----- <i>No Revenue Effect</i> -----												
8. 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
B. Fees and Receipts.....	various	----- <i>Estimate to be Provided by the Congressional Budget Office</i> -----												
C. Outlays.....	various	----- <i>Estimate to be Provided by the Congressional Budget Office</i> -----												
Total of Offsets.....		20	239	-838	620	714	743	766	826	894	935	2,972	1,499	7,893

Division F - Miscellaneous

LXII. Additional Provisions

A. The "Hire More Heroes Act of 2015" - Employees with Health Coverage Under TRICARE or the Veterans Administration May be Exempted from Employer Mandate Under the Patient Protection and Affordable Care Act [7].....

mba 12/31/13	---	-63	-66	-70	-74	-78	-83	-88	-93	-99	-104	-350	-816
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NET TOTAL		20	176	-904	550	640	665	683	738	801	836	2,868	1,149	7,077
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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 July 31, 2015.

Legend for "Effective" column:

- aca = amounts collected after
- acarbsa = amounts collected and retained by the Secretary after
- DOE = date of enactment
- mba = months beginning after
- rf = returns for
- rasda = returns and statements due after
- tma = transfers made after
- tyba = taxable years beginning after

- [1] Out of amounts in the Leaking Underground Storage Tank Trust Fund, the following amounts are transferred to the Highway Account of the Highway Trust Fund: \$100 million on the date of enactment, \$100 million on October 1, 2016, and \$100 million on October 1, 2017.
- [2] Generally 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 contains the following outlay 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>
effects	[8]	36	225	235	246	257	269	282	296	310	325	999	2,481
- [5] There are four different effective dates for this provision: (1) the provision generally applies to tax receivables identified by the Secretary after the date of enactment; (2) the Secretary is required to enter into qualified tax collection contracts within three months after the date of enactment; (3) the provision applies to disclosures made after the date of enactment; and (4) the provision relating to reports is effective on the date of enactment.
- [6] Gain of less than \$500,000.
- [7] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.
- [8] Increase in outlays of less than \$500,000.