

[JOINT COMMITTEE PRINT]

**PROPOSED ONE-YEAR EXTENSION OF
HIGHWAY TRUST FUND TAXES**

SCHEDULED FOR CONSIDERATION

BY THE

COMMITTEE ON WAYS AND MEANS

ON SEPTEMBER 15, 1982

PREPARED FOR THE

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BY THE STAFF OF THE

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C O N T E N T S

	Page
Introduction	1
I. Highway Trust Fund Taxes.....	2
A. Present law highway excise taxes.....	2
B. Description of H.R. — (the Highway Revenue Act of 1982).....	4
C. Administration proposal.....	5
II. Highway Trust Fund Revenues.....	6
A. Projected Highway Trust Fund tax revenues	6
B. Highway Trust Fund balances.....	9
III. Highway Trust Fund Authorizations.....	12
A. Present Highway Trust Fund Expenditure Purposes....	12
B. Highway Trust Fund authorizations under H.R. 6211, as reported by House Committee on Public Works and Transportation.....	13
C. Highway Trust Fund authorizations under H.R. 6965, as approved by House Committee on Public Works and Transportation	13

INTRODUCTION

The House Committee on Public Works and Transportation has approved a one-year (fiscal year 1983) Highway Trust Fund authorization amendment (introduced as H.R. 6965) to replace a previously reported 4-year authorization bill (H.R. 6211). The 4-year authorization bill and increased Trust Fund authorizations were predicated upon the assumption of Administration and Congressional approval of increased highway user taxes.

The Committee on Public Works and Transportation is now requesting that the Committee on Ways and Means approve a one-year extension of the present Highway Trust Fund and highway excise taxes, through September 30, 1985. This extension is requested because the Trust Fund revenues under present law (through fiscal year 1984) would not be sufficient to fund existing and proposed future outlays resulting from fiscal year 1983 authorizations and existing unpaid (outstanding) authorizations. The Committee on Ways and Means has scheduled consideration of a one-year extension of the Trust Fund taxes on September 15, 1982.

H.R. —, the Highway Revenue Act of 1982 (to be introduced by Chairman Rostenkowski on September 14, 1982), would provide for a one-year extension of the Highway Trust Fund and the existing highway excise taxes. The bill also would transfer the provisions of the Highway Trust Fund to the Internal Revenue Code.

The first part of this pamphlet provides a brief description of present law highway excise taxes going into the Highway Trust Fund, the provisions of H.R. —, and the Administration's proposal. The second part presents projected highway excise tax revenues and projected Trust Fund balances. The third part is a discussion of Highway Trust Fund expenditure purposes and of authorizations under H.R. 6211 and H.R. 6965 for fiscal year 1983, as compared to present law for fiscal year 1982.

I. HIGHWAY TRUST FUND TAXES

A. Present Law Highway Excise Taxes

Overview

Under present law, excise taxes are imposed on certain motor fuels, lubricating oil, trucks, truck parts, tires and tubes, tread rubber, and heavy highway vehicles. After September 30, 1984, these excise taxes are scheduled to decline generally to pre-Trust Fund rates or to expire. (See Table 1 for a list of the present and scheduled tax rates.)

Revenues from these excise taxes currently are deposited in the Highway Trust Fund. Under present law, these revenues will continue to be deposited in the Trust Fund until October 1, 1984, at which time revenues from the remaining highway excise taxes (generally at reduced rates) will go into the general fund of the Treasury (as they did prior to the enactment of the Trust Fund in 1956).

Background

The Highway Trust Fund and the related highway excise taxes were last extended by the Highway Revenue Act of 1978,¹ at which time the extension was for 5 years, or from October 1, 1979 through September 30, 1984. The 5-year extension was added by the tax committees as a separate title to a highway authorization bill and generally involved only the extension of existing highway excise taxes and tax rates.

The 1978 Act made one change in the application of the fuels taxes by providing a temporary exemption through 1980 (later extended to December 31, 1982) for fuel used in qualified taxicab services. Such use is exempt (via refund or credit) for model 1978 or later taxicabs meeting fuel economy standards and where ride sharing is not prohibited by law or by company policy (sec. 6427(e)).

The 1978 Act also modified the prior anti-deficit provision (the so-called "Byrd amendment") to require that when anticipated Trust Fund revenues are insufficient to cover projected expenditures from existing unpaid authorizations, reductions will be made on a pro rata basis to all apportioned highway funds, rather than to Interstate apportionments only.

In addition, the 1978 Act required that two studies be made: (1) a cost allocation study to be conducted by the Department of Transportation, with a final report to Congress by January 15, 1982; and (2) a study of the highway excise tax structure to be conducted by the Treasury Department, with a final report to Congress by April 15, 1982.²

¹Title V of the Surface Transportation Assistance Act of 1982 (P.L. 95-599).

²The cost allocation study was submitted to the Congress on May 13, 1982: "Final Report on Federal Highway Cost Allocation Study." The final Treasury report on the highway excise tax structure has not yet been submitted. (A second progress report was submitted by the Secretary of the Treasury on October 1, 1981.)

Tax rates

The following is a summary of present highway-related excise tax rates.

TABLE 1.—CURRENT HIGHWAY USER EXCISE TAXES AND SCHEDULED RATES OF TAX UNDER PRESENT LAW

Tax	Rate of tax, present law	
	Before Oct. 1, 1984 ¹	After Sept. 30, 1984 ²
Petroleum products:		
Gasoline.....	4 cents/gallon	1.5 cents/gallon.
Diesel fuel	4 cents/gallon	1.5 cents/gallon.
Special motor fuels....	4 cents/gallon	1.5 cents/gallon.
Lubricating oil	6 cents/gallon	6 cents/gallon.
Trucks and truck parts:		
Trucks and trailers ...	10 percent of manufacturer's sale price.	5 percent of manufacturer's sale price.
Parts and accessories.	8 percent of manufacturer's sale price.	5 percent of manufacturer's sale price.
Tires, tubes and tread rubber:		
Tires for highway vehicles.	9.75 cents/pound	4.875 cents/pound.
Laminated tires	1 cent/pound.....	1 cent/pound.
Other tires	4.875 cents/pound	4.875 cents/pound.
Inner tubes	10 cents/pound	9 cents/pound.
Tread rubber	5 cents/pound	No tax.
Use tax on heavy vehicles	\$3 per 1,000 pounds per year, if more than 26,000 pounds.	No tax.

¹ Revenues are deposited into the Highway Trust Fund.

² Revenues would be deposited into the general fund of the Treasury, unless the Trust Fund is extended.

B. Description of H.R. —

(Highway Revenue Act of 1982)

H.R. — (to be introduced by Chairman Rostenkowski) is intended to be the vehicle for the Committee on Ways and Means revenue title (title V) to the highway authorization bill approved by the Committee on Public Works and Transportation.

The bill would transfer the Highway Trust Fund provisions of present law (sec. 209 of the Highway Revenue Act of 1956), with certain technical modifications, to the Internal Revenue Code, as new Code section 9503. Title V also would extend through September 30, 1985, for one additional year, the highway excise taxes presently in effect.

One-year extension of Trust Fund taxes

The bill would amend the following Internal Revenue Code excise tax sections by extending the present tax rates (see table 1) for one year, or through September 30, 1985:

- (1) section 4041(e) (relating to tax on diesel and special motor fuels);
- (2) section 4061 (a)(1) (relating to imposition of tax on trucks, trailers, etc.);
- (3) section 4061(b)(1) (relating to imposition of tax on truck parts and accessories);
- (4) section 4071(d) (relating to imposition of tax on tires and tubes);
- (5) section 4081(b) (relating to imposition of tax on gasoline); and
- (6) sections 4481 (a) and (e) and 4482(c)(4) (relating to imposition of tax on use of highway motor vehicles).

The bill would also make conforming changes in the appropriate highway-related refund provisions of the Code and floor stock refunds.

Transfer of Trust Fund to Internal Revenue Code; one-year extension of revenues to the Trust Fund

The bill would transfer the Highway Trust Fund to the Trust Fund Code of the Internal Revenue Code (as new section 9503), effective October 1, 1982. The Trust Fund would continue for an additional year to be the depository of the amounts received from the highway excise taxes and other sources which are appropriated or credited to the Trust Fund (generally, interest earned on the Trust Fund balance).¹

Expenditures could be made from the Trust Fund before October 1, 1985, to meet obligations incurred which are (1) authorized (as of September 15, 1982) by law to be expended out of the Highway Trust Fund established by section 209 of the Highway Revenue Act of 1956, or (2) by titles I and II of the Surface Transportation Assistance Act of 1982 (as contained in H.R. 6965, as introduced).

¹ Generally, transfers of present highway excise tax revenues (at existing tax rates) would be made through September 30, 1985. However, receipts from pre-October 1, 1985 tax liabilities would continue to be credited to the Highway Trust Fund for an additional 9-month period (or through June 30, 1986).

Other transfers could be made from the Trust Fund to the general fund for subsequent payment of refund claims for nonhighway uses of gasoline and nontaxable uses of lubricating oil. Similar transfers could be made for amounts equivalent to floor stock refunds, and for income tax credits relating to certain uses of gasoline, special fuels and lubricating oil.

Transfers from the Trust Fund would continue to be authorized also for motorboat fuel taxes to the National Recreational Boating Safety and Facilities Improvement Fund and the Land and Water Conservation Fund. As under present law, no more than \$20 million could be transferred to the Boating Safety Fund in any fiscal year, and no funds could be transferred that would increase the fund balance above \$20 million.¹ The existing authority to transfer revenues to the Boating Safety Fund expires on October 1, 1983.

The present law "Byrd Amendment," which requires a reduction in the apportionment of Trust Fund authorizations for a fiscal year that exceed the outstanding unpaid authorizations plus estimated Trust Fund revenues for the fiscal year, also would be included in the new Highway Trust Fund Code Section.

C. Administration Proposal

The Administration proposal, as included in the fiscal year 1983 budget document, would extend the present Highway Trust Fund excise taxes at their current tax rates beyond September 30, 1984 (with no specified reduction or expiration date). Revenues collected from the excise taxes would continue to be transferred to the Highway Trust Fund beyond September 30, 1984.

At the present time, the Administration has not officially made a change in this proposal for financing the Trust Fund. Thus, table 3, following, shows the estimated Highway Trust Fund tax revenues through fiscal year 1987 under the proposal for an extension that was submitted in the budget.

¹ The balance of the motorboat fuel tax revenues would continue to be transferred to the Land and Water Conservation Fund, as under present law.

II. HIGHWAY TRUST FUND REVENUES

A. Projected Highway Trust Fund Tax Revenues

Table 2 shows the estimated Highway Trust Fund tax revenues under present law tax rates for fiscal years 1981-1984, and for fiscal years 1985-1987 under rate reductions (or expirations) scheduled on October 1, 1984. Present law Trust Fund tax revenues are projected to increase from \$6.3 billion (actual) in fiscal year 1981 and \$6.6 billion in fiscal year 1982 to \$7.1 billion in fiscal year 1984. Then, unless present tax rates are further extended, the highway excise tax revenues would drop to \$3.0 billion in fiscal year 1985, \$3.2 billion in fiscal year 1986, and \$3.3 billion in fiscal year 1987.

Gasoline tax revenues accounted for \$3.9 billion of the Trust Fund tax revenues in fiscal year 1981, or about 61 percent. However, by fiscal year 1984 gasoline tax revenues are projected to decline to \$3.7 billion, or about 53 percent of the Trust Fund tax revenues. The other highway excise tax revenues are projected to increase between fiscal year 1982 and fiscal year 1984 under present law, except that revenue from the tax on lubricating oil is projected to remain at the same level. The only highway excise tax projected to increase significantly in revenues is the tax on trucks and truck trailers, from \$0.8 billion in fiscal year 1982 to \$1.4 billion in fiscal year 1984.

As indicated in table 3, highway excise tax revenues under present law rates extended through fiscal year 1987 would increase to an estimated \$7.2 billion in fiscal year 1985 and to \$7.6 billion in fiscal year 1987. Gasoline tax revenues are projected to continue to decline to \$3.7 billion in fiscal year 1985 and to \$3.6 billion in fiscal year 1986 and \$3.7 billion in fiscal year 1987, or to about 48 percent of highway tax revenues in fiscal year 1987.

A one-year extension of present law Highway Trust Fund excise taxes (through fiscal year 1985) would result in \$4.2 billion in additional highway excise tax revenues in fiscal year 1985 over what would be collected if the present tax rates were not extended.

TABLE 2.—ESTIMATED HIGHWAY EXCISE TAX REVENUES UNDER
PRESENT LAW RATES, FISCAL YEARS 1981-87

[In millions of dollars]

Tax	1981 (actual)	1982	1983	1984	1985 ¹	1986	1987
Gasoline	3,889	3,969	3,810	3,747	1,431	1,405	1,413
Diesel fuel.....	561	597	608	645	255	270	284
Trucks, and trailers.....	664	771	1,055	1,395	744	842	898
Trucks parts and accessories.....	234	231	277	301	201	215	229
Tires, tubes, and tread rubber	644	667	669	672	338	340	348
Lubricating oil	76	80	80	80	80	80	80
Use tax on heavy vehicles.....	237	289	268	273
Total tax revenues	6,305	6,604	6,767	7,113	3,049	3,152	3,252

¹ Under present law, the highway excise tax rates are scheduled to be reduced or to expire on October 1, 1984 (see table 1).

NOTE.—Revenues are net of refunds and transfers.

Source: Treasury Department, Office of Tax Analysis, July 1982.

TABLE 3.—ESTIMATED HIGHWAY TRUST FUND TAX REVENUES WITH
CURRENT RATES EXTENDED, FISCAL YEARS 1981-87

[In millions of dollars]

Tax	1981 (actual)	1982	1983	1984	1985	1986	1987
Gasoline	3,889	3,969	3,810	3,747	3,698	3,631	3,653
Diesel fuel.....	561	597	608	645	681	719	758
Trucks, and trailers.....	664	771	1,055	1,395	1,487	1,684	1,795
Truck parts and accessories.....	234	231	277	301	322	344	367
Tires, tubes, and tread rubber	644	667	669	672	679	681	697
Lubricating oil	76	80	80	80	80	80	80
Use tax on heavy vehicles.....	237	289	268	273	278	282	286
Total tax revenues.....	6,305	6,604	6,767	7,113	7,225	7,421	7,636

NOTE.—Revenues are net of refunds and transfers.

Source: Treasury Department, Office of Tax Analysis, July 1982.

B. Highway Trust Fund Balances

Trust Fund balances

According to the 26th Annual Report on the Highway Trust Fund,¹ the cash balance in the Trust Fund was \$9,259 million as of September 30, 1981. (See table 4, following.) The Trust Fund balance is projected to be \$8,580 million at the end of fiscal year 1982 and \$8,236 million at the end of fiscal year 1983.

The unpaid Trust Fund obligations amounted to \$12,893 million at the end of fiscal year 1981, and are estimated to be \$12,909 million at the end of fiscal year 1982 and \$12,605 million at the end of fiscal year 1983. Unpaid Trust Fund authorizations amounted to \$18,914 million at the end of fiscal year 1981, and are estimated to be \$19,106 million at the end of fiscal year 1982.

Limitation on Trust Fund apportionments—"Byrd amendment"

Section 209(g) of the Revenue Act of 1956, as amended in 1978, provides that Trust Fund apportionments for a fiscal year to the States would have to be adjusted downward on a proportionate basis, if projected Trust Fund revenues would not be sufficient to pay for outstanding authorizations plus those for the fiscal year in question (i.e., the Trust Fund cannot operate on a projected deficit basis). As indicated in the following tabulation, Trust Fund revenues would be insufficient to cover outstanding unpaid authorizations plus the full amount of fiscal year 1983 Trust Fund authorizations as proposed in H.R. 6965:

¹ Communication from Fiscal Assistant Secretary of the Treasury, H. Doc. 97-189, May 27, 1982.

	<i>Millions¹</i>
Estimated fiscal year 1982 Trust Fund balance	\$8,580
Plus: fiscal year 1983 Trust Fund revenues (taxes and interest).....	<u>7,893</u>
Subtotal available.....	16,473
Outstanding unpaid Trust Fund authorizations (end of fiscal year 1982).....	<u>19,106</u>
Preliminary amount available.....	-2,633
Plus: fiscal year 1984 Trust Fund revenues (including \$201 million in taxes to be collected in fiscal year 1985 from pre-Oct. 1, 1984 tax liabilities).....	<u>8,421</u>
Trust Fund amount available for fiscal year 1983 authorizations.....	5,788
Trust Fund authorizations under H.R. 6965 ²	<u>9,522</u>
Trust Fund shortfall ³	-\$3,734

¹ NOTE: The Trust Fund tax revenue amounts used in this tabulation (and in table 4) are from the 26th Annual Report on the Highway Trust Fund. The amounts shown in tables 2 and 3 were adjusted due to the July 1982 Treasury Department reestimations.

² H.R. 6965 would impose an obligational ceiling of \$8.8 billion for fiscal year 1983.

³ Thus, under the Byrd Amendment, the full amount of fiscal year 1983 Trust Fund authorizations could not be made without extending the Trust Fund taxes beyond September 30, 1984.

TABLE 4.—STATUS OF HIGHWAY TRUST FUND, FISCAL YEARS 1979-1984

[In millions of dollars]

Fiscal year	Receipts			Outlays			Trust Fund liability for—		
	Net excise taxes ¹	Interest	Total	Interstate	Other	Total	Balance in the Fund	Unpaid obligations	Unpaid authorizations
<i>(Actual)</i>									
1979	7,189	857	8,046	3,449	3,706	7,155	12,564	13,555	19,000
1980	6,620	1,027	7,647	4,334	4,878	9,212	10,999	12,768	18,876
1981	6,305	1,129	7,034	4,111	5,063	9,174	9,259	12,893	18,914
<i>(Estimated)</i>									
1982	6,582	1,079	7,661	3,722	4,618	8,340	8,580	12,909	19,106
1983	6,957	936	7,893	3,580	4,657	8,237	8,236	12,605	15,605
1984	² 7,482	939	8,421

¹ The excise tax receipts shown in this table for fiscal years 1982-1984 differ slightly from those in tables 2 and 3, as tables 2 and 3 show adjusted revenue projections made subsequent to the 26th Annual Report.

² Includes \$201 million in tax revenues estimated to be collected in fiscal year 1985 attributable to pre-October 1, 1984, tax liabilities.

Source: Treasury Department, 26th Annual Report on the Highway Trust Fund, H. Doc. 97-189, May 27, 1982.

III. HIGHWAY TRUST FUND AUTHORIZATIONS

A. Present Highway Trust Fund Expenditure Purposes

Since its enactment in 1956, the Highway Trust Fund has been used to finance construction of the Interstate Highway System, other Federal-aid highways, and for other Federal highway-aid programs. The current Trust Fund supported programs are listed below:

(1) *Interstate highway system*—

(a) Construction to close gaps in nearly completed basic Interstate system;

(b) Resurfacing, restoring, rehabilitating and reconstructing ("4Rs") previously completed sections.

(2) *Primary highway system*—

(a) Construction and reconstruction and related planning;

(b) Resurfacing, restoring and rehabilitating these highways.

(3) *Urban and rural area transportation programs*—Assist in both types of areas in construction, rehabilitation and reconstruction of local roads, and related planning and research; public transportation capital expenditures; safety improvements and traffic system management. (Urban areas have more than 50,000 persons; rural areas less than that population.)

(4) *Bridge program*—Rehabilitation or replacing structurally deficient bridges.

(5) *Construction safety programs*—Designed to build safety into highways during their construction, including such things as roadside hazards, pavement marking, and highway rail crossings.

(6) *Emergency relief*—Emergency highway relief programs.

(7) *Administration and research through the Federal Highway Administration*—Involving (a) coordination and direction of various public programs and requirements, (b) general program support affecting policy plans and projections and administrative support, and (c) engineering and financial assistance.

(8) *Additional programs*—The Highway Trust Fund contributes a share of costs that generally is proportionately smaller than the contribution to the programs cited above to the following:

—National scenic and recreational highways;

—Railroad-highway crossings;

—Rural highway public transportation demonstration projects;

—Bicycle programs;

—Highway safety research and development;

—Car and van pool projects; and

—Right-of-way revolving fund.

B. Highway Trust Fund Authorizations Under H.R. 6211, as Reported by House Committee on Public Works and Transportation

On May 17, 1982, the House Committee on Public Works and Transportation reported a 4-year authorization bill (H.R. 6211, as amended) for Federal-Aid Highway programs and mass transit programs for fiscal years 1983-1986 (H. Rept. No. 97-555).

Under H.R. 6211 as reported, Highway Trust Fund authorizations would increase from \$8.5 billion for fiscal year 1982 to \$12.6 billion for fiscal year 1983 and to \$14.6 billion for fiscal year 1986. The bill also would authorize \$98 million for fiscal year 1983 from the general fund for certain highway programs.

(In addition, H.R. 6211 as reported would authorize \$3.8 billion from the general fund for mass transit programs for fiscal year 1983, plus certain amounts for Interstate transfers.)

C. Highway Trust Fund Authorizations Under H.R. 6965, as Approved by House Committee on Public Works and Transportation

On August 10, 1982, the Committee on Public Works and Transportation approved a committee amendment for a one-year Highway Trust Fund authorization for fiscal year 1983 to replace H.R. 6211 as reported. The committee amendment was introduced as H.R. 6965 on August 11, 1982. (The Committee on Public Works and Transportation intends to offer the provisions of H.R. 6965 as a substitute to the previously reported H.R. 6211.)

Table 5 provides a comparison of Highway Trust Fund program authorizations for fiscal year 1983 under H.R. 6211 and H.R. 6965 with the existing Trust Fund authorization levels for fiscal year 1982. H.R. 6965 provides \$9.5 billion in Trust Fund authorizations for fiscal year 1983 as compared to \$12.6 billion for fiscal year 1983 under H.R. 6211 and \$8.5 billion actual for fiscal year 1982.¹ H.R. 6965 also would authorize \$136 million for fiscal year 1983 from the general fund for certain highway programs.

As indicated in footnote 4 of table 5, H.R. 6965 would authorize a new Trust Fund financed program for grants to States relating to anti-drunk driving programs: \$25 million for fiscal year 1983 and \$50 million each in fiscal years 1984 and 1985.

(In addition, H.R. 6965 would authorize \$3.3 billion from the general fund for mass transit programs for fiscal year 1983, plus certain amounts for Interstate transfers.)

¹H.R. 6965 has an obligational ceiling for fiscal year 1983 of \$8.8 billion, compared to an obligational ceiling of \$12.2 billion under H.R. 6211.

TABLE 5.—HIGHWAY TRUST FUND AUTHORIZATIONS FOR FISCAL YEAR 1983 UNDER H.R. 6211 AND H.R. 6965

[In millions of dollars]

Program	Fiscal year 1982 (actual)	Fiscal year 1983	
		H.R. 6211	H.R. 6965
Interstate construction.....	3,225	4,000	3,525
Interstate 4R ¹	800	2,100	900
Interstate transfers.....		775	
Primary system.....	1,500	2,000	1,575
Secondary system.....	400	600	425
Urban system.....	800	800	800
Bridges.....	900	1,500	1,250
Emergency relief.....	100	100	100
Forest highways.....	33	33	33
Public lands highways.....	16	16	16
Highway hazard elimination.....	200	200	200
Railroad crossings.....	190	190	190
Economic growth highways.....	50		29
Great River Road ²	25		19
Redwood bypass.....		55	55
Highway demonstration projects.....		52	144
Railroad demonstration projects ³	67		67
Safety programs:			
NHTSA 402.....	100	100	100
NHTSA 403.....	31	31	31
FHWA 402.....	10	10	10
FHWA 403.....	10	10	10
Safety education; school bus training.....	2.5	17.5	17.5
Alcohol traffic safety ⁴		25	25
Total, highway and safety programs from the Trust Fund.....	58,459.5	612,614.5	79,521.5

¹ Resurfacing, reconstructing, repairing, and rebuilding.

² National Scenic and Recreational Highway, along the Mississippi River.

³ This represents two-thirds from Trust Fund; an additional \$33 million is from general fund authorization.

⁴ New program for grants to States relating to anti-drunk driving programs. H.R. 6965 also has authorizations for \$50 million for fiscal years 1984 and 1985.

⁵ In addition, non-trust fund highway authorizations were \$628 million, for forest roads, park roads and parkways, Indian roads, territorial highways, outdoor advertising, making off-system roads safer, access highways, bicycle projects, and railroad demonstration projects.

⁶ In addition, non-trust fund highway authorizations proposed in H.R. 6211 were \$98 million, for Indian roads, territorial highways, and National Driver Register.

⁷ In addition, non-trust fund highway authorizations proposed in H.R. 6965 are \$136 million, for Indian roads, territorial highways, access highways, railroad demonstration projects, and National Driver Register.