

**JOINT COMMITTEE ON TAXATION**  
**December 3, 2015**  
**JCX-140-15**

**ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN THE CONFERENCE AGREEMENT FOR H.R. 22,  
THE "FIXING AMERICA'S SURFACE TRANSPORTATION ('FAST') ACT"**

**Fiscal Years 2016 - 2025**

*[Millions of Dollars]*

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
<b>Division C - Finance</b>													
<b>XXXI. Highway Trust Fund and Related Taxes</b>													
A. Extension of Trust Fund Expenditure Authority and Related Taxes													
1. Extension of Highway Trust Fund Expenditure Authority (sunset 9/30/20).....													
	DOE	----- <i>No Revenue Effect</i> -----											
2. Extension of Highway-Related Taxes.....													
	10/1/16	----- <i>No Revenue Effect</i> -----											
B. Additional Transfers to Highway Trust Fund													
1. Further Additional Transfers to Trust Fund - transfer \$51.9 billion from the General Fund to the Highway Account of the Highway Trust Fund and \$18.1 billion from the General Fund to the Mass Transit Account of the Highway Trust Fund.....													
	DOE	----- <i>No Revenue Effect</i> -----											
2. Transfer to Highway Trust Fund of certain motor vehicle safety penalties.....													
	aca DOE	----- <i>No Revenue Effect</i> -----											
3. Transfer \$0.3 billion from the Leaking Underground Storage Tank Trust Fund to the highway account of the Highway Trust Fund.....													
	[1]	----- <i>No Revenue Effect</i> -----											
<b>Total of Highway Trust Fund and Related Taxes.....</b>													
<b>----- <i>No Revenue Effect</i> -----</b>													
<b>XXXII. Offsets</b>													
A. Tax Provisions													
1. Revocation or denial of passports in cases of certain unpaid taxes.....													
	DOE	18	57	65	48	39	35	32	33	34	35	227	395
2. Reform of rules related to qualified tax collection contracts [2].....													
	[3]	[4]	187	235	246	257	269	282	296	310	325	925	2,408

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
3. Special compliance personnel program.....	acarbsa DOE	----- <i>No Revenue Effect</i> -----											
4. Repeal of modification of automatic extension of return due date for certain employee benefit plans.....	rf tyba 12/31/15	----- <i>Negligible Revenue Effect</i> -----											
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> -----											
<b>Total of Offsets.....</b>		<b>18</b>	<b>244</b>	<b>300</b>	<b>294</b>	<b>296</b>	<b>304</b>	<b>314</b>	<b>329</b>	<b>344</b>	<b>360</b>	<b>1,152</b>	<b>2,803</b>
<b>XLII. Additional Provisions - GAO Report on Refunds to Registered Vendors of Kerosene Used in Non-Commercial Aviation.....</b>													
	nlt 180da DOE	----- <i>No Revenue Effect</i> -----											
<b>NET TOTAL .....</b>		<b>18</b>	<b>244</b>	<b>300</b>	<b>294</b>	<b>296</b>	<b>304</b>	<b>314</b>	<b>329</b>	<b>344</b>	<b>360</b>	<b>1,152</b>	<b>2,803</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

aca = amounts collected after

acarbsa = amounts collected and retained by the Secretary after

DOE = date of enactment

nlt = not later than

rf = returns for

tyba = taxable years beginning after

180da = 180 days 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] Estimate contains the following outlay effects

	<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>2016-20</u>	<u>2016-25</u>
effects .....	[5]	187	235	246	257	269	282	296	310	325	925	2,408

[3] 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.

[4] Gain of less than \$500,000.

[5] Increase in outlays of less than \$500,000.