

109TH CONGRESS
2D SESSION

H. R. 6201

To provide a biennial budget for the United States Government and to reform earmarking in the Congress.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 27, 2006

Mr. BILBRAY (for himself and Mr. PETERSON of Minnesota) introduced the following bill; which was referred to the Committee on the Budget, and in addition to the Committees on Rules and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To provide a biennial budget for the United States Government and to reform earmarking in the Congress.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Budget and Transparency Act”.

6 (b) TABLE OF CONTENTS.—

Sec. 1. Short title.

TITLE I—BIENNIAL BUDGETING

Sec. 101. Revision of timetable.

- Sec. 102. Amendments to the Congressional Budget and Impoundment Control Act of 1974.
- Sec. 103. Amendments to rules of House of Representatives.
- Sec. 104. Amendments to title 31, United States code.
- Sec. 105. Two-year appropriations; title and style of appropriations acts.
- Sec. 106. Multiyear authorizations.
- Sec. 107. Government strategic and performance plans on a biennial basis.
- Sec. 108. Biennial appropriation bills.
- Sec. 109. Assistance by Federal agencies to standing committees of the Senate and the House of Representatives.
- Sec. 110. Report on two-year fiscal period.
- Sec. 111. Special transition period for the 110th Congress.
- Sec. 112. Effective date.

TITLE II—EARMARK REFORM

- Sec. 201. Prohibition of earmarks or tax earmarks in committee reports or joint Statements; identification of earmarks and sponsors required.
- Sec. 202. Identification of tax earmarks and sponsors required.
- Sec. 203. Out of scope earmarks or tax earmarks in conference reports.
- Sec. 204. Definitions.

1 **TITLE I—BIENNIAL BUDGETING**

2 **SEC. 101. REVISION OF TIMETABLE.**

3 Section 300 of the Congressional Budget Act of 1974
 4 (2 U.S.C. 631) is amended to read as follows:

5 “TIMETABLE

6 “SEC. 300. (a) IN GENERAL.—Except as provided by
 7 subsection (b), the timetable with respect to the congres-
 8 sional budget process for any Congress (beginning with
 9 the One Hundred Eleventh Congress) is as follows:

“On or before:	“First Session Action to be completed:
First Monday in February	President submits budget recommendations.
February 15	Congressional Budget Office submits report to Budget Committees.
Not later than 6 weeks after budget submission.	Committees submit views and estimates to Budget Committees.
April 1	Budget Committees report concurrent resolution on the biennial budget.
May 15	Congress completes action on concurrent resolution on the biennial budget.

May 15	Biennial appropriation bills may be considered in the House.
June 10	House Appropriations Committee reports last biennial appropriation bill.
June 30	House completes action on biennial appropriation bills.
October 1	Biennium begins.
“Second Session	
“On or before:	Action to be completed:
February 15	President submits budget review.
Not later than 6 weeks after President submits budget review.	Congressional Budget Office submits report to Budget Committees.
The last day of the session	Congress completes action on bills and resolutions authorizing new budget authority for the succeeding biennium.

1 “(b) SPECIAL RULE.—In the case of any first session
2 of Congress that begins in any year during which the term
3 of a President (except a President who succeeds himself)
4 begins, the following dates shall supersede those set forth
5 in subsection (a):

“First Session	
“On or before:	Action to be completed:
First Monday in April	President submits budget recommendations.
April 20	Committees submit views and estimates to Budget Committees.
May 15	Budget Committees report concurrent resolution on the biennial budget.
June 1	Congress completes action on concurrent resolution on the biennial budget.
June 1	Biennial appropriation bills may be considered in the House.
July 1	House Appropriations Committee reports last biennial appropriation bill.
July 20	House completes action on biennial appropriation bills.
October 1	Biennium begins.”.

6 **SEC. 102. AMENDMENTS TO THE CONGRESSIONAL BUDGET**
7 **AND IMPOUNDMENT CONTROL ACT OF 1974.**

8 (a) DECLARATION OF PURPOSE.—Section 2(2) of the
9 Congressional Budget and Impoundment Control Act of

1 1974 (2 U.S.C. 621(2)) is amended by striking “each
2 year” and inserting “biennially”.

3 (b) DEFINITIONS.—

4 (1) BUDGET RESOLUTION.—Section 3(4) of
5 such Act (2 U.S.C. 622(4)) is amended by striking
6 “fiscal year” each place it appears and inserting “bi-
7 ennium”.

8 (2) BIENNIUM.—Section 3 of such Act (2
9 U.S.C. 622) is amended by adding at the end the
10 following new paragraph:

11 “(11) The term ‘biennium’ means the period of
12 2 consecutive fiscal years beginning on October 1 of
13 any odd-numbered year.”.

14 (c) BIENNIAL CONCURRENT RESOLUTION ON THE
15 BUDGET.—

16 (1) CONTENTS OF RESOLUTION.—Section
17 301(a) of such Act (2 U.S.C. 632(a)) is amended—

18 (A) in the matter preceding paragraph (1)
19 by—

20 (i) striking “April 15 of each year”
21 and inserting “May 15 of each odd-num-
22 bered year”;

23 (ii) striking “the fiscal year beginning
24 on October 1 of such year” the first place

1 it appears and inserting “the biennium be-
2 ginning on October 1 of such year”; and

3 (iii) striking “the fiscal year beginning
4 on October 1 of such year” the second
5 place it appears and inserting “each fiscal
6 year in such period”;

7 (B) in paragraph (6), by striking “for the
8 fiscal year” and inserting “for each fiscal year
9 in the biennium”; and

10 (C) in paragraph (7), by striking “for the
11 fiscal year” and inserting “for each fiscal year
12 in the biennium”.

13 (2) ADDITIONAL MATTERS.—Section 301(b) of
14 such Act (2 U.S.C. 632(b)) is amended—

15 (A) in paragraph (3), by striking “for such
16 fiscal year” and inserting “for either fiscal year
17 in such biennium”; and

18 (B) in paragraph (7), by striking “for the
19 first fiscal year” and inserting “for each fiscal
20 year in the biennium”.

21 (3) VIEWS OF OTHER COMMITTEES.—Section
22 301(d) of such Act (2 U.S.C. 632(d)) is amended by
23 inserting “(or, if applicable, as provided by section
24 300(b))” after “United States Code”.

1 (4) HEARINGS.—Section 301(e)(1) of such Act
2 (2 U.S.C. 632(e)) is amended by—

3 (A) striking “fiscal year” and inserting
4 “biennium”; and

5 (B) inserting after the second sentence the
6 following: “On or before April 1 of each odd-
7 numbered year (or, if applicable, as provided by
8 section 300(b)), the Committee on the Budget
9 of each House shall report to its House the con-
10 current resolution on the budget referred to in
11 subsection (a) for the biennium beginning on
12 October 1 of that year.”.

13 (5) GOALS FOR REDUCING UNEMPLOYMENT.—
14 Section 301(f) of such Act (2 U.S.C. 632(f)) is
15 amended by striking “fiscal year” each place it ap-
16 pears and inserting “biennium”.

17 (6) ECONOMIC ASSUMPTIONS.—Section
18 301(g)(1) of such Act (2 U.S.C. 632(g)(1)) is
19 amended by striking “for a fiscal year” and insert-
20 ing “for a biennium”.

21 (7) SECTION HEADING.—The section heading of
22 section 301 of such Act is amended by striking “**AN-**
23 **NUAL**” and inserting “**BIENNIAL**”.

24 (8) TABLE OF CONTENTS.—The item relating
25 to section 301 in the table of contents set forth in

1 section 1(b) of such Act is amended by striking “An-
2 nual” and inserting “Biennial”.

3 (d) COMMITTEE ALLOCATIONS.—Section 302 of such
4 Act (2 U.S.C. 633) is amended—

5 (1) in subsection (a)(1) by—

6 (A) striking “for the first fiscal year of the
7 resolution,” and inserting “for each fiscal year
8 in the biennium,”;

9 (B) striking “for that period of fiscal
10 years” and inserting “for all fiscal years cov-
11 ered by the resolution”; and

12 (C) striking “for the fiscal year of that
13 resolution” and inserting “for each fiscal year
14 in the biennium”;

15 (2) in subsection (f)(1), by striking “for a fiscal
16 year” and inserting “for a biennium”;

17 (3) in subsection (f)(1), by striking “first fiscal
18 year” and inserting “either fiscal year of the bien-
19 nium”;

20 (4) in subsection (f)(2)(A), by—

21 (A) striking “first fiscal year” and insert-
22 ing “each fiscal year of the biennium”; and

23 (B) striking “the total of fiscal years” and
24 inserting “the total of all fiscal years covered by
25 the resolution”; and

1 (5) in subsection (g)(1)(A), by striking “April”
2 and inserting “May”.

3 (e) SECTION 303 POINT OF ORDER.—

4 (1) IN GENERAL.—Section 303(a) of such Act
5 (2 U.S.C. 634(a)) is amended by striking “for a fis-
6 cal year” and inserting “for a biennium” and by
7 striking “the first fiscal year” and inserting “each
8 fiscal year of the biennium”.

9 (2) EXCEPTIONS IN THE HOUSE.—Section
10 303(b) of such Act (2 U.S.C. 634(b)) is amended—

11 (A) in paragraph (1)(A), by striking “the
12 budget year” and inserting “the biennium”;

13 (B) in paragraph (1)(B), by striking “the
14 fiscal year” and inserting “the biennium”; and

15 (C) in paragraph (2), by inserting “(or
16 June 1 whenever section 300(b) is applicable)”.

17 (3) APPLICATION TO THE SENATE.—Section
18 303(c)(1) of such Act (2 U.S.C. 634(c)) is amended
19 by—

20 (A) striking “fiscal year” and inserting
21 “biennium”; and

22 (B) striking “that year” and inserting
23 “each fiscal year of that biennium”.

1 (f) PERMISSIBLE REVISIONS OF CONCURRENT RESO-
2 LUTIONS ON THE BUDGET.—Section 304 of such Act (2
3 U.S.C. 635) is amended—

4 (1) by striking “fiscal year” the first two places
5 it appears and inserting “biennium”;

6 (2) by striking “for such fiscal year”; and

7 (3) by inserting before the period “for such bi-
8 ennium”.

9 (g) PROCEDURES FOR CONSIDERATION OF BUDGET
10 RESOLUTIONS.—Section 305(a)(3) of such Act (2 U.S.C.
11 636(b)(3)) is amended by striking “fiscal year” and in-
12 serting “biennium”.

13 (h) COMPLETION OF HOUSE COMMITTEE ACTION ON
14 APPROPRIATION BILLS.—Section 307 of such Act (2
15 U.S.C. 638) is amended—

16 (1) by striking “each year” and inserting “each
17 odd-numbered year (or, if applicable, as provided by
18 section 300(b), July 1)”;

19 (2) by striking “annual” and inserting “bien-
20 nial”;

21 (3) by striking “fiscal year” and inserting “bi-
22 ennium”; and

23 (4) by striking “that year” and inserting “each
24 odd-numbered year”.

1 (i) QUARTERLY BUDGET REPORTS.—Section 308 of
2 such Act (2 U.S.C. 639) is amended by adding at the end
3 the following new subsection:

4 “(d) QUARTERLY BUDGET REPORTS.—The Director
5 of the Congressional Budget Office shall, as soon as prac-
6 ticable after the completion of each quarter of the fiscal
7 year, prepare an analysis comparing revenues, spending,
8 and the deficit or surplus for the current fiscal year to
9 assumptions included in the congressional budget resolu-
10 tion. In preparing this report, the Director of the Congres-
11 sional Budget Office shall combine actual budget figures
12 to date with projected revenue and spending for the bal-
13 ance of the fiscal year. The Director of the Congressional
14 Budget Office shall include any other information in this
15 report that it deems useful for a full understanding of the
16 current fiscal position of the Federal Government. The re-
17 ports mandated by this subsection shall be transmitted by
18 the Director to the Senate and House Committees on the
19 Budget, and the Congressional Budget Office shall make
20 such reports available to any interested party upon re-
21 quest.”.

22 (j) COMPLETION OF HOUSE ACTION ON REGULAR
23 APPROPRIATION BILLS.—Section 309 of such Act (2
24 U.S.C. 640) is amended—

1 (1) by striking “It” and inserting “Except
2 whenever section 300(b) is applicable, it”;

3 (2) by inserting “of any odd-numbered calendar
4 year” after “July”;

5 (3) by striking “annual” and inserting “bien-
6 nial”; and

7 (4) by striking “fiscal year” and inserting “bi-
8 ennium”.

9 (k) RECONCILIATION PROCESS.—Section 310 of such
10 Act (2 U.S.C. 641) is amended—

11 (1) in subsection (a), in the matter preceding
12 paragraph (1), by striking “any fiscal year” and in-
13 serting “any biennium”;

14 (2) in subsection (a)(1), by striking “such fiscal
15 year” each place it appears and inserting “any fiscal
16 year covered by such resolution”; and

17 (3) by striking subsection (f) and redesignating
18 subsection (g) as subsection (f).

19 (l) SECTION 311 POINT OF ORDER.—

20 (1) IN THE HOUSE.—Section 311(a)(1) of such
21 Act (2 U.S.C. 642(a)) is amended—

22 (A) by striking “for a fiscal year” and in-
23 serting “for a biennium”;

1 (B) by striking “the first fiscal year” each
2 place it appears and inserting “either fiscal
3 year of the biennium”; and

4 (C) by striking “that first fiscal year” and
5 inserting “each fiscal year in the biennium”.

6 (2) IN THE SENATE.—Section 311(a)(2) of
7 such Act is amended—

8 (A) in subparagraph (A), by striking “for
9 the first fiscal year” and inserting “for either
10 fiscal year of the biennium”; and

11 (B) in subparagraph (B)—

12 (i) by striking “that first fiscal year”
13 the first place it appears and inserting
14 “each fiscal year in the biennium”; and

15 (ii) by striking “that first fiscal year
16 and the ensuing fiscal years” and inserting
17 “all fiscal years”.

18 (3) SOCIAL SECURITY LEVELS.—Section
19 311(a)(3) of such Act is amended by—

20 (A) striking “for the first fiscal year” and
21 inserting “each fiscal year in the biennium”;
22 and

23 (B) striking “that fiscal year and the ensu-
24 ing fiscal years” and inserting “all fiscal
25 years”.

1 (m) MAXIMUM DEFICIT AMOUNT POINT OF
 2 ORDER.—Section 312(c) of the Congressional Budget Act
 3 of 1974 (2 U.S.C. 643) is amended—

4 (1) by striking “for a fiscal year” and inserting
 5 “for a biennium”;

6 (2) in paragraph (1), by striking “first fiscal
 7 year” and inserting “either fiscal year in the bien-
 8 nium”;

9 (3) in paragraph (2), by striking “that fiscal
 10 year” and inserting “either fiscal year in the bien-
 11 nium”; and

12 (4) in the matter following paragraph (2), by
 13 striking “that fiscal year” and inserting “the appli-
 14 cable fiscal year”.

15 **SEC. 103. AMENDMENTS TO RULES OF HOUSE OF REP-**
 16 **RESENTATIVES.**

17 (a) Clause 4(a)(1)(A) of rule X of the Rules of the
 18 House of Representatives is amended by inserting “odd-
 19 numbered” after “each”.

20 (b) Clause 4(a)(4) of rule X of the Rules of the House
 21 of Representatives is amended by striking “fiscal year”
 22 and inserting “biennium”.

23 (c) Clause 4(b)(2) of rule X of the Rules of the House
 24 of Representatives is amended by striking “each fiscal
 25 year” and inserting “the biennium”.

1 (d) Clause 4(b) of rule X of the Rules of the House
2 of Representatives is amended by striking “and” at the
3 end of subparagraph (5), by striking the period and insert-
4 ing “; and” at the end of subparagraph (6), and by adding
5 at the end the following new subparagraph:

6 “(7) use the second session of each Congress to study
7 issues with long-term budgetary and economic implica-
8 tions, which would include—

9 “(A) hold hearings to receive testimony from
10 committees of jurisdiction to identify problem areas
11 and to report on the results of oversight; and

12 “(B) by January 1 of each odd-number year,
13 issuing a report to the Speaker which identifies the
14 key issues facing the Congress in the next bien-
15 nium.”.

16 (e) Clause 11(i) of rule X of the Rules of the House
17 of Representatives is amended by striking “the same or
18 preceding fiscal year”.

19 (f) Clause 4(e) of rule X of the Rules of the House
20 of Representatives is amended by striking “annually” each
21 place it appears and inserting “biennially” and by striking
22 “annual” and inserting “biennial”.

23 (g) Clause 4(f) of rule X of the Rules of the House
24 of Representatives is amended—

1 (1) by inserting “during each odd-numbered
2 year” after “submits his budget”;

3 (2) by striking “fiscal year” the first place it
4 appears and inserting “biennium”; and

5 (3) by striking “that fiscal year” and inserting
6 “each fiscal year in such ensuing biennium”.

7 (h) Clause 3(d)(2)(A) of rule XIII of the Rules of
8 the House of Representatives is amended by striking
9 “five” both places it appears and inserting “six”.

10 (i) Clause 5(a)(1) of rule XIII of the Rules of the
11 House of Representatives is amended by striking “fiscal
12 year after September 15 in the preceding fiscal year” and
13 inserting “biennium after September 15 of the year in
14 which such biennium begins”.

15 **SEC. 104. AMENDMENTS TO TITLE 31, UNITED STATES**
16 **CODE.**

17 (a) DEFINITION.—Section 1101 of title 31, United
18 States Code, is amended by adding at the end thereof the
19 following new paragraph:

20 “(3) ‘biennium’ has the meaning given to such
21 term in paragraph (11) of section 3 of the Congres-
22 sional Budget and Impoundment Control Act of
23 1974 (2 U.S.C. 622(11)).”.

24 (b) BUDGET CONTENTS AND SUBMISSION TO THE
25 CONGRESS.—

1 (1) SCHEDULE.—The matter preceding para-
2 graph (1) in section 1105(a) of title 31, United
3 States Code, is amended to read as follows:

4 “(a) On or before the first Monday in February of
5 each odd-numbered year (or, if applicable, as provided by
6 section 300(b) of the Congressional Budget Act of 1974),
7 beginning with the One Hundred Tenth Congress, the
8 President shall transmit to the Congress, the budget for
9 the biennium beginning on October 1 of such calendar
10 year. The budget transmitted under this subsection shall
11 include a budget message and summary and supporting
12 information. The President shall include in each budget
13 the following:”.

14 (2) EXPENDITURES.—Section 1105(a)(5) of
15 title 31, United States Code, is amended by striking
16 “the fiscal year for which the budget is submitted
17 and the 4 fiscal years after that year” and inserting
18 “each fiscal year in the biennium for which the
19 budget is submitted and in the succeeding 4 years”.

20 (3) RECEIPTS.—Section 1105(a)(6) of title 31,
21 United States Code, is amended by striking “the fis-
22 cal year for which the budget is submitted and the
23 4 fiscal years after that year” and inserting “each
24 fiscal year in the biennium for which the budget is
25 submitted and in the succeeding 4 years”.

1 (4) BALANCE STATEMENTS.—Section
2 1105(a)(9)(C) of title 31, United States Code, is
3 amended by striking “the fiscal year” and inserting
4 “each fiscal year in the biennium”.

5 (5) GOVERNMENT FUNCTIONS AND ACTIVI-
6 TIES.—Section 1105(a)(12) of title 31, United
7 States Code, is amended in subparagraph (A), by
8 striking “the fiscal year” and inserting “each fiscal
9 year in the biennium”.

10 (6) ALLOWANCES.—Section 1105(a)(13) of title
11 31, United States Code, is amended by striking “the
12 fiscal year” and inserting “each fiscal year in the bi-
13 ennium”.

14 (7) ALLOWANCES FOR UNANTICIPATED AND
15 UNCONTROLLABLE EXPENDITURES.—Section
16 1105(a)(14) of title 31, United States Code, is
17 amended by striking “that year” and inserting “each
18 fiscal year in the biennium for which the budget is
19 submitted”.

20 (8) TAX EXPENDITURES.—Section 1105(a)(16)
21 of title 31, United States Code, is amended by strik-
22 ing “the fiscal year” and inserting “each fiscal year
23 in the biennium”.

1 (9) ESTIMATES FOR FUTURE YEARS.—Section
2 1105(a)(17) of title 31, United States Code, is
3 amended—

4 (A) by striking “the fiscal year following
5 the fiscal year” and inserting “each fiscal year
6 in the biennium following the biennium”;

7 (B) by striking “that following fiscal year”
8 and inserting “each such fiscal year”; and

9 (C) by striking “fiscal year before the fis-
10 cal year” and inserting “biennium before the bi-
11 ennium”.

12 (10) PRIOR YEAR OUTLAYS.—Section
13 1105(a)(18) of title 31, United States Code, is
14 amended—

15 (A) by striking “the prior fiscal year” and
16 inserting “each of the 2 most recently com-
17 pleted fiscal years,”;

18 (B) by striking “for that year” and insert-
19 ing “with respect to those fiscal years”; and

20 (C) by striking “in that year” and insert-
21 ing “in those fiscal years”.

22 (11) PRIOR YEAR RECEIPTS.—Section
23 1105(a)(19) of title 31, United States Code, is
24 amended—

1 (A) by striking “the prior fiscal year” and
2 inserting “each of the 2 most recently com-
3 pleted fiscal years”;

4 (B) by striking “for that year” and insert-
5 ing “with respect to those fiscal years”; and

6 (C) by striking “in that year” each place
7 it appears and inserting “in those fiscal years”.

8 (c) ESTIMATED EXPENDITURES OF LEGISLATIVE
9 AND JUDICIAL BRANCHES.—Section 1105(b) of title 31,
10 United States Code, is amended by striking “each year”
11 and inserting “each even numbered year”.

12 (d) RECOMMENDATIONS TO MEET ESTIMATED DE-
13 FICIENCIES.—Section 1105(c) of title 31, United States
14 Code, is amended—

15 (1) by striking “the fiscal year for” the first
16 place it appears and inserting “each fiscal year in
17 the biennium for”;

18 (2) by striking “the fiscal year for” the second
19 place it appears and inserting “each fiscal year of
20 the biennium, as the case may be,”; and

21 (3) by striking “that year” and inserting “for
22 each year of the biennium”.

23 (e) CAPITAL INVESTMENT ANALYSIS.—Section
24 1105(e)(1) of title 31, United States Code, is amended

1 by striking “ensuing fiscal year” and inserting “biennium
2 to which such budget relates”.

3 (f) SUPPLEMENTAL BUDGET ESTIMATES AND
4 CHANGES.—

5 (1) IN GENERAL.—Section 1106(a) of title 31,
6 United States Code, is amended—

7 (A) in the matter preceding paragraph (1),
8 by—

9 (i) inserting “and before February 15
10 of each even numbered year” after “Before
11 July 16 of each year”; and

12 (ii) striking “fiscal year” and insert-
13 ing “biennium”;

14 (B) in paragraph (1), by striking “that fis-
15 cal year” and inserting “each fiscal year in
16 such biennium”;

17 (C) in paragraph (2), by striking “4 fiscal
18 years following the fiscal year” and inserting “4
19 fiscal years following the biennium”; and

20 (D) in paragraph (3), by striking “fiscal
21 year” and inserting “biennium”.

22 (2) CHANGES.—Section 1106(b) of title 31,
23 United States Code, is amended by—

24 (A) striking “the fiscal year” and inserting
25 “each fiscal year in the biennium”; and

1 (B) inserting “and before February 15 of
2 each even numbered year” after “Before July
3 16 of each year”.

4 (g) CURRENT PROGRAMS AND ACTIVITIES ESTI-
5 MATES.—

6 (1) THE PRESIDENT.—Section 1109(a) of title
7 31, United States Code, is amended—

8 (A) by striking “On or before the first
9 Monday after January 3 of each year (on or be-
10 fore February 5 in 1986)” and inserting “At
11 the same time the budget required by section
12 1105 is submitted for a biennium”; and

13 (B) by striking “the following fiscal year”
14 and inserting “each fiscal year of such period”.

15 (2) JOINT ECONOMIC COMMITTEE.—Section
16 1109(b) of title 31, United States Code, is amended
17 by striking “March 1 of each year” and inserting
18 “within 6 weeks of the President’s budget submis-
19 sion for each odd-numbered year (or, if applicable,
20 as provided by section 300(b) of the Congressional
21 Budget Act of 1974)”.

22 (h) YEAR-AHEAD REQUESTS FOR AUTHORIZING
23 LEGISLATION.—Section 1110 of title 31, United States
24 Code, is amended by—

1 (1) striking “May 16” and inserting “March
2 31”; and

3 (2) striking “year before the year in which the
4 fiscal year begins” and inserting “calendar year pre-
5 ceding the calendar year in which the biennium be-
6 gins”.

7 **SEC. 105. TWO-YEAR APPROPRIATIONS; TITLE AND STYLE**
8 **OF APPROPRIATIONS ACTS.**

9 Section 105 of title 1, United States Code, is amend-
10 ed to read as follows:

11 **“§ 105. Title and style of appropriations Acts**

12 “(a) The style and title of all Acts making appropria-
13 tions for the support of the Government shall be as fol-
14 lows: ‘An Act making appropriations (here insert the ob-
15 ject) for each fiscal year in the biennium of fiscal years
16 (here insert the fiscal years of the biennium).’.

17 “(b) All Acts making regular appropriations for the
18 support of the Government shall be enacted for a biennium
19 and shall specify the amount of appropriations provided
20 for each fiscal year in such period.

21 “(c) For purposes of this section, the term ‘biennium’
22 has the same meaning as in section 3(11) of the Congres-
23 sional Budget and Impoundment Control Act of 1974 (2
24 U.S.C. 622(11)).”.

1 **SEC. 106. MULTIYEAR AUTHORIZATIONS.**

2 (a) IN GENERAL.—Title III of the Congressional
3 Budget Act of 1974 is amended by adding at the end the
4 following new section:

5 “MULTIYEAR AUTHORIZATIONS OF APPROPRIATIONS

6 SEC. 316.(a) POINT OF ORDER.—(1)(A) It shall not
7 be in order in the House of Representatives or the Senate
8 to consider any measure that contains a specific authoriza-
9 tion of appropriations for any purpose unless the measure
10 includes such a specific authorization of appropriations for
11 that purpose for not less than each fiscal year in one or
12 more bienniums.

13 “(B) For purposes of this paragraph, a specific au-
14 thorization of appropriations is an authorization for the
15 enactment of an amount of appropriations or amounts not
16 to exceed an amount of appropriations (whether stated as
17 a sum certain, as a limit, or as such sums as may be nec-
18 essary) for any purpose for a fiscal year.

19 “(2) Paragraph (1) does not apply with respect to
20 an authorization of appropriations for a single fiscal year
21 for any program, project, or activity if the measure con-
22 taining that authorization includes a provision expressly
23 stating the following: ‘Congress finds that no authoriza-
24 tion of appropriation will be required for [Insert name of
25 applicable program, project, or activity] for any subse-
26 quent fiscal year.’.

1 “(3) For purposes of this subsection, the term ‘meas-
 2 ure’ means a bill, joint resolution, amendment, motion, or
 3 conference report”.

4 (b) AMENDMENT TO TABLE OF CONTENTS.—The
 5 table of contents set forth in section 1(b) of the Congres-
 6 sional Budget and Impoundment Control Act of 1974 is
 7 amended by adding after the item relating to section 315
 8 the following new item:

“Sec. 316. Multiyear authorizations of appropriations.”.

9 **SEC. 107. GOVERNMENT STRATEGIC AND PERFORMANCE**
 10 **PLANS ON A BIENNIAL BASIS.**

11 (a) STRATEGIC PLANS.—Section 306 of title 5,
 12 United States Code, is amended—

13 (1) in subsection (a), by striking “September
 14 30, 1997” and inserting “September 30, 2008”;

15 (2) in subsection (b)—

16 (A) by striking “at least every three years”
 17 and inserting “at least every 4 years”; and

18 (B) by striking “five years forward” and
 19 inserting “six years forward”; and

20 (3) in subsection (c), by inserting a comma
 21 after “section” the second place it appears and add-
 22 ing “including a strategic plan submitted by Sep-
 23 tember 30, 2008, meeting the requirements of sub-
 24 section (a)”.

1 (b) BUDGET CONTENTS AND SUBMISSION TO CON-
2 GRESS.—Paragraph (28) of section 1105(a) of title 31,
3 United States Code, is amended by striking “beginning
4 with fiscal year 1999, a” and inserting “beginning with
5 fiscal year 2010, a biennial”.

6 (c) PERFORMANCE PLANS.—Section 1115 of title 31,
7 United States Code, is amended—

8 (1) in subsection (a)—

9 (A) in the matter before paragraph (1)—

10 (i) by striking “section 1105(a)(29)”

11 and inserting “section 1105(a)(28)”; and

12 (ii) by striking “an annual” and in-
13 serting “a biennial”;

14 (B) in paragraph (1) by inserting after
15 “program activity” the following: “for both
16 years 1 and 2 of the biennial plan”;

17 (C) in paragraph (5) by striking “and”
18 after the semicolon,

19 (D) in paragraph (6) by striking the period
20 and inserting a semicolon; and inserting “and”
21 after the inserted semicolon; and

22 (E) by adding after paragraph (6) the fol-
23 lowing:

1 “(7) cover each fiscal year of the biennium be-
2 ginning with the first fiscal year of the next biennial
3 budget cycle.”;

4 (2) in subsection (d) by striking “annual” and
5 inserting “biennial”; and

6 (3) in paragraph (6) of subsection (f) by strik-
7 ing “annual” and inserting “biennial”.

8 (d) MANAGERIAL ACCOUNTABILITY AND FLEXI-
9 BILITY.—Section 9703 of title 31, United States Code, re-
10 lating to managerial accountability, is amended—

11 (1) in subsection (a)—

12 (A) in the first sentence by striking “an-
13 nual”; and

14 (B) by striking “section 1105(a)(29)” and
15 inserting “section 1105(a)(28)”;

16 (2) in subsection (e)—

17 (A) in the first sentence by striking “one
18 or” before “years”;

19 (B) in the second sentence by striking “a
20 subsequent year” and inserting “for a subse-
21 quent 2-year period”; and

22 (C) in the third sentence by striking
23 “three” and inserting “four”.

1 (e) PILOT PROJECTS FOR PERFORMANCE BUDG-
2 ETING.—Section 1119 of title 31, United States Code, is
3 amended—

4 (1) in paragraph (1) of subsection (d), by strik-
5 ing “annual” and inserting “biennial”; and

6 (2) in subsection (e), by striking “annual” and
7 inserting “biennial”.

8 (f) STRATEGIC PLANS.—Section 2802 of title 39,
9 United States Code, is amended—

10 (1) in subsection (a), by striking “September
11 30, 1997” and inserting “September 30, 2008”;

12 (2) in subsection (b), by striking “at least every
13 three years” and inserting “at least every 4 years”;

14 (3) by striking “five years forward” and insert-
15 ing “six years forward”; and

16 (4) in subsection (c), by inserting a comma
17 after “section” the second place it appears and in-
18 serting “including a strategic plan submitted by
19 September 30, 2008, meeting the requirements of
20 subsection (a)”.

21 (g) PERFORMANCE PLANS.—Section 2803(a) of title
22 39, United States Code, is amended—

23 (1) in the matter before paragraph (1), by
24 striking “an annual” and inserting “a biennial”;

1 (2) in paragraph (1), by inserting after “pro-
2 gram activity” the following: “for both years 1 and
3 2 of the biennial plan”;

4 (3) in paragraph (5), by striking “and” after
5 the semicolon;

6 (4) in paragraph (6), by striking the period and
7 inserting “; and”; and

8 (5) by adding after paragraph (6) the following:

9 “(7) cover each fiscal year of the biennium be-
10 ginning with the first fiscal year of the next biennial
11 budget cycle.”.

12 (h) COMMITTEE VIEWS OF PLANS AND REPORTS.—

13 Section 301(d) of the Congressional Budget Act (2 U.S.C.

14 632(d)) is amended by adding at the end “Each committee

15 of the Senate or the House of Representatives shall review

16 the strategic plans, performance plans, and performance

17 reports, required under section 306 of title 5, United

18 States Code, and sections 1115 and 1116 of title 31,

19 United States Code, of all agencies under the jurisdiction

20 of the committee. Each committee may provide its views

21 on such plans or reports to the Committee on the Budget

22 of the applicable House.”.

23 (i) EFFECTIVE DATE.—

24 (1) IN GENERAL.—The amendments made by

25 this section shall take effect on March 1, 2009.

1 (2) AGENCY ACTIONS.—Effective on and after
2 the date of enactment of this Act, each agency shall
3 take such actions as necessary to prepare and sub-
4 mit any plan or report in accordance with the
5 amendments made by it.

6 **SEC. 108. BIENNIAL APPROPRIATION BILLS.**

7 (a) IN THE HOUSE OF REPRESENTATIVES.—(1)
8 Clause 2(a) of rule XXI of the Rules of the House of Rep-
9 resentatives is amended by adding at the end the following
10 new subparagraph:

11 “(3)(A) Except as provided by subdivision (B), an ap-
12 propriation may not be reported in a general appropriation
13 bill (other than a supplemental appropriation bill), and
14 may not be in order as an amendment thereto, unless it
15 provides new budget authority or establishes a level of ob-
16 ligations under contract authority for each fiscal year of
17 a biennium.

18 “(B) Subdivision (A) does not apply with respect to
19 an appropriation for a single fiscal year for any program,
20 project, or activity if the bill or amendment thereto con-
21 taining that appropriation includes a provision expressly
22 stating the following: ‘Congress finds that no additional
23 funding beyond one fiscal year will be required and the
24 [Insert name of applicable program, project, or activity]

1 will be completed or terminated after the amount provided
2 has been expended.’.

3 “(C) For purposes of paragraph (b), the statement
4 set forth in subdivision (B) with respect to an appropria-
5 tion for a single fiscal year for any program, project, or
6 activity may be included in a general appropriation bill
7 or amendment thereto.”.

8 (2) Clause 5(b)(1) of rule XXII of the House of Rep-
9 resentatives is amended by striking “or (c)” and inserting
10 “or (3) or 2(c)”.

11 (b) IN THE SENATE.—(1) Title III of the Congres-
12 sional Budget Act of 1974 (2 U.S.C. 631 et seq.) is
13 amended by adding at the end the following:

14 “CONSIDERATION OF BIENNIAL APPROPRIATION BILLS
15 “SEC. 317. It shall not be in order in the Senate in
16 any odd-numbered year to consider any regular appropria-
17 tion bill providing new budget authority or a limitation
18 on obligations under the jurisdiction of the Committee on
19 Appropriations for only the first fiscal year of a biennium,
20 unless the program, project, or activity for which the new
21 budget authority or obligation limitation is provided will
22 require no additional authority beyond one year and will
23 be completed or terminated after the amount provided has
24 been expended.”.

25 (2) The table of contents set forth in section 1(b) of
26 the Congressional Budget and Impoundment Control Act

1 of 1974 is amended by adding after the item relating to
 2 section 316 the following new item:

“Sec. 317. Consideration of biennial appropriation bills.”.

3 **SEC. 109. ASSISTANCE BY FEDERAL AGENCIES TO STAND-**
 4 **ING COMMITTEES OF THE SENATE AND THE**
 5 **HOUSE OF REPRESENTATIVES.**

6 (a) INFORMATION REGARDING AGENCY APPROPRIA-
 7 TIONS REQUESTS.—To assist each standing committee of
 8 the House of Representatives and the Senate in carrying
 9 out its responsibilities, the head of each Federal agency
 10 which administers the laws or parts of laws under the ju-
 11 risdiction of such committee shall provide to such com-
 12 mittee such studies, information, analyses, reports, and
 13 assistance as may be requested by the chairman and rank-
 14 ing minority member of the committee.

15 (b) INFORMATION REGARDING AGENCY PROGRAM
 16 ADMINISTRATION.—To assist each standing committee of
 17 the House of Representatives and the Senate in carrying
 18 out its responsibilities, the head of any agency shall fur-
 19 nish to such committee documentation, containing infor-
 20 mation received, compiled, or maintained by the agency
 21 as part of the operation or administration of a program,
 22 or specifically compiled pursuant to a request in support
 23 of a review of a program, as may be requested by the
 24 chairman and ranking minority member of such com-
 25 mittee.

1 (c) SUMMARIES BY COMPTROLLER GENERAL.—With-
2 in thirty days after the receipt of a request from a chair-
3 man and ranking minority member of a standing com-
4 mittee having jurisdiction over a program being reviewed
5 and studied by such committee under this section, the
6 Comptroller General of the United States shall furnish to
7 such committee summaries of any audits or reviews of
8 such program which the Comptroller General has com-
9 pleted during the preceding six years.

10 (d) CONGRESSIONAL ASSISTANCE.—Consistent with
11 their duties and functions under law, the Comptroller Gen-
12 eral of the United States, the Director of the Congres-
13 sional Budget Office, and the Director of the Congres-
14 sional Research Service shall continue to furnish (con-
15 sistent with established protocols) to each standing com-
16 mittee of the House of Representatives or the Senate such
17 information, studies, analyses, and reports as the chair-
18 man and ranking minority member may request to assist
19 the committee in conducting reviews and studies of pro-
20 grams under this section.

21 **SEC. 110. REPORT ON TWO-YEAR FISCAL PERIOD.**

22 Not later than 180 days after the date of enactment
23 of this Act, the Director of the Office of Management and
24 Budget shall—

1 (1) determine the impact and feasibility of
 2 changing the definition of a fiscal year and the
 3 budget process based on that definition to a 2-year
 4 fiscal period with a biennial budget process based on
 5 the 2-year period; and

6 (2) report the findings of the study to the Com-
 7 mittees on the Budget of the House of Representa-
 8 tives and the Senate and the Committee on Rules of
 9 the House of Representatives.

10 **SEC. 111. SPECIAL TRANSITION PERIOD FOR THE 110TH**
 11 **CONGRESS.**

12 (a) PRESIDENT'S BUDGET SUBMISSION FOR FISCAL
 13 YEAR 2008.—The budget submission of the President
 14 pursuant to section 1105(a) of title 31, United States
 15 Code, for fiscal year 2008 shall include the following:

16 (1) An identification of the budget accounts for
 17 which an appropriation should be made for each fis-
 18 cal year of the fiscal year 2008-2009 biennium.

19 (2) Budget authority that should be provided
 20 for each such fiscal year for the budget accounts
 21 identified under paragraph (1).

22 (b) REVIEW AND RECOMMENDATIONS OF THE COM-
 23 MITTEES ON APPROPRIATIONS.—The Committee on Ap-
 24 propriations of the House of Representatives and the Sen-
 25 ate shall review the items included pursuant to subsection

1 (a) in the budget submission of the President for fiscal
2 year 2008 and include its recommendations thereon in its
3 views and estimates made under section 301(d) of the
4 Congressional Budget Act of 1974 within 6 weeks of that
5 budget submission.

6 (c) ACTIONS BY THE COMMITTEES ON THE BUDG-
7 ET.—(1) The Committee on the Budget of the House of
8 Representatives and the Senate shall review the items in-
9 cluded pursuant to subsection (a) in the budget submis-
10 sion of the President for fiscal year 2008 and the rec-
11 ommendations submitted by the Committee on Appropria-
12 tions of its House pursuant to subsection (b) included in
13 its views and estimates made under section 301(d) of the
14 Congressional Budget Act of 1974.

15 (2) The report of the Committee on the Budget of
16 each House accompanying the concurrent resolution on
17 the budget for fiscal year 2008 and the joint explanatory
18 statement of managers accompanying such resolution shall
19 also include allocations to the Committee on Appropria-
20 tions of its House of total new budget authority and total
21 outlays (which shall be deemed to be made pursuant to
22 section 302(a) of the Congressional Budget Act of 1974
23 for purposes of budget enforcement under section 302(f))
24 for fiscal year 2009 from which the Committee on Appro-
25 priations may report regular appropriation bills for fiscal

1 year 2008 that include funding for certain accounts for
2 each of fiscal years 2008 and 2009.

3 (3) The report of the Committee on the Budget of
4 each House accompanying the concurrent resolution on
5 the budget for fiscal year 2008 and the joint explanatory
6 statement of managers accompanying such resolution shall
7 also include the assumptions upon which such allocations
8 referred to in paragraph (2) are based.

9 (d) GAO PROGRAMMATIC OVERSIGHT ASSIST-
10 ANCE.—(1) During the first session of the 110th Congress
11 the committees of the House of Representatives and the
12 Senate are directed to work with the Comptroller General
13 of the United States to develop plans to transition pro-
14 gram authorizations to a multi-year schedule.

15 (2) During the 110th Congress, the Comptroller Gen-
16 eral of the United States will continue to provide assist-
17 ance to the Congress with respect to programmatic over-
18 sight and in particular will assist the committees of Con-
19 gress in designing and conforming programmatic oversight
20 procedures for the fiscal year 2009–2010 biennium.

21 (e) CBO AUTHORIZATION REPORT.—On or before
22 January 15, 2008, the Director of the Congressional
23 Budget Office, after consultation with the appropriate
24 committees of the House of Representatives and Senate,
25 shall submit to the Congress a report listing (A) all pro-

1 grams and activities funded during fiscal year 2008 for
2 which authorizations for appropriations have not been en-
3 acted for that fiscal year and (B) all programs and activi-
4 ties funded during fiscal year 2008 for which authoriza-
5 tions for appropriations will expire during that fiscal year,
6 fiscal year 2009, or fiscal year 2010.

7 (f) PRESIDENT’S BUDGET SUBMISSION FOR FISCAL
8 YEAR 2006.—The budget submission of the President pur-
9 suant to section 1105(a) of title 31, United States Code,
10 for fiscal year 2009 shall include an evaluation of, and
11 recommendations regarding, the transitional biennial
12 budget process for the fiscal year 2008-2009 biennium
13 that was carried out pursuant to this section.

14 (g) CBO TRANSITIONAL REPORT.—On or before
15 March 31, 2008, the Director of the Congressional Budget
16 Office shall submit to Congress an evaluation of, and rec-
17 ommendations regarding, the transitional biennial budget
18 process for the fiscal year 2008-2009 biennium that was
19 carried out pursuant to this section.

20 **SEC. 112. EFFECTIVE DATE.**

21 Except as provided by sections 107, 110, and 111,
22 this title and the amendments made by it shall take effect
23 on January 1, 2009, and shall apply to budget resolutions
24 and appropriations for the biennium beginning with fiscal
25 year 2010.

1 **TITLE II—EARMARK REFORM**

2 **SEC. 201. PROHIBITION OF EARMARKS OR TAX EARMARKS**
3 **IN COMMITTEE REPORTS OR JOINT STATE-**
4 **MENTS; IDENTIFICATION OF EARMARKS AND**
5 **SPONSORS REQUIRED.**

6 (a) PROHIBITION OF EARMARKS OR TAX EARMARKS
7 IN COMMITTEE REPORTS OR JOINT STATEMENTS.—In
8 the House of Representatives or the Senate, it shall not
9 be in order to consider—

10 (1) any bill reported by any committee if the re-
11 port accompanying that bill includes any earmarks
12 or tax earmarks; or

13 (2) the conference report on any bill if the joint
14 statement of managers accompanying such con-
15 ference report includes any earmarks or tax ear-
16 marks.

17 (b) IDENTIFICATION OF EARMARKS AND SPONSORS
18 REQUIRED.—In the House of Representatives or the Sen-
19 ate, it shall not be in order to consider any bill reported
20 by any committee if the report accompanying that bill does
21 not include a list identifying each earmark in the bill and
22 the name of any Member who sponsored that earmark.

1 **SEC. 202. IDENTIFICATION OF TAX EARMARKS AND SPON-**
2 **SORS REQUIRED.**

3 (a) POINT OF ORDER.—In the House of Representa-
4 tives or the Senate, it shall not be in order to consider
5 a bill carrying a tax measure reported by the Committee
6 on Ways and Means of the House or the Committee on
7 Finance of the Senate as to which the Joint Committee
8 on Taxation has—

9 (1) identified a tax earmark pursuant to sub-
10 section (b), unless the report on the bill includes a
11 list of each such tax earmark in the bill (and the
12 name of any Member who submitted a request to the
13 committee for that tax earmark); or

14 (2) failed to provide an analysis under sub-
15 section (b).

16 (b) JOINT COMMITTEE ON TAXATION STATE-
17 MENTS.—The Joint Committee on Taxation shall review
18 any bill containing a tax measure that is being reported
19 by the Committee on Ways and Means of the House or
20 the Committee on Finance of the Senate and shall identify
21 whether such bill contains any tax earmarks. The Joint
22 Committee on Taxation shall provide to the Committee on
23 Ways and Means or the Committee on Finance, as appli-
24 cable, a statement identifying any such tax earmarks or
25 declaring that the bill does not contain any tax earmarks,
26 and such statement shall be included in the report on the

1 bill. Any such statement shall also be made available to
2 any Member of Congress by the Joint Committee on Tax-
3 ation immediately upon request.

4 **SEC. 203. OUT OF SCOPE EARMARKS OR TAX EARMARKS IN**
5 **CONFERENCE REPORTS.**

6 (a) IN GENERAL.—In the House of Representatives
7 or the Senate, a point of order may be made by any Mem-
8 ber against consideration of a conference report that in-
9 cludes any earmark or tax earmark not committed to con-
10 ference by either House. The point of order shall be made
11 and voted on separately for each item in violation of this
12 section.

13 (b) DISPOSITION.—If the point of order against a
14 conference report under subsection (a) is sustained,
15 then—

16 (1) the earmark or tax earmark in such con-
17 ference report shall be deemed to have been struck;

18 (2) when all other points of order under this
19 section have been disposed of—

20 (A) the House or Senate, as applicable,
21 shall proceed to consider the question of wheth-
22 er the House or Senate should recede from its
23 amendment to the Senate bill or House bill, or
24 its disagreement to the amendment of the Sen-
25 ate or the House, and concur with a further

1 amendment, which further amendment shall
2 consist of only that portion of the conference
3 report not deemed to have been struck;

4 (B) the question shall be debatable; and

5 (C) no further amendment shall be in
6 order; and

7 (3) if the House or the Senate, as applicable,
8 agrees to the amendment, then the bill and the
9 House amendment thereto, or the bill and the Sen-
10 ate amendment thereto, shall be returned to the
11 Senate or the House for its concurrence in the
12 amendment of the House or the Senate.

13 (c) WAIVER AND APPEAL.—This section may be
14 waived or suspended in the House of Representatives or
15 the Senate only by an affirmative vote of a majority of
16 the Members, duly chosen and sworn. In the Senate, an
17 affirmative vote of a majority of its Members, duly chosen
18 and sworn, shall be required to sustain an appeal of the
19 ruling of the Chair on a point of order raised under this
20 section.

21 **SEC. 204. DEFINITIONS.**

22 (a) DEFINITIONS.—As used in this title:

23 (1) The term “earmark” means a provision in
24 a bill or conference report—

1 (A) with respect to an appropriation bill or
2 conference report thereon providing or recom-
3 mending an amount of budget authority for a
4 contract, loan, loan guarantee, grant, or other
5 expenditure with or to a non-Federal entity,
6 if—

7 (i) such entity is specifically identified
8 in the bill; or

9 (ii) if the discretionary budget author-
10 ity is allocated outside of the statutory or
11 administrative formula-driven or competi-
12 tive bidding process and is targeted or di-
13 rected to an identifiable entity, specific
14 State, or Congressional district; or

15 (B) with respect to a measure other than
16 that specified in subparagraph (A) or con-
17 ference report thereon providing authority, in-
18 cluding budget authority, or recommending the
19 exercise of authority, including budget author-
20 ity, for a contract, loan, loan guarantee, grant,
21 loan authority, or other expenditure with or to
22 a non-Federal entity, if—

23 (i) such entity is specifically identified
24 in the bill;

1 (ii) if the authorization for, or provi-
2 sion of, budget authority, contract author-
3 ity loan authority or other expenditure is
4 allocated outside of the statutory or admin-
5 istrative formula-driven or competitive bid-
6 ding process and is targeted or directed to
7 an identifiable entity, specific State, or
8 Congressional district; or

9 (iii) if such authorization for, or pro-
10 vision of, budget authority, contract au-
11 thority, loan authority or other expenditure
12 preempts statutory or administrative State
13 allocation authority.

14 (2)(A) The term “tax earmark” means any rev-
15 enue-losing provision that provides a Federal tax de-
16 duction, credit, exclusion, or preference to only one
17 beneficiary (determined with respect to either
18 present law or any provision of which the provision
19 is a part) under the Internal Revenue Code of 1986
20 in any year for which the provision is in effect;

21 (B) for purposes of subparagraph (A)—

22 (i) all businesses and associations that are
23 members of the same controlled group of cor-
24 porations (as defined in section 1563(a) of the

1 Internal Revenue Code of 1986) shall be treat-
2 ed as a single beneficiary;

3 (ii) all shareholders, partners, members, or
4 beneficiaries of a corporation, partnership, asso-
5 ciation, or trust or estate, respectively, shall be
6 treated as a single beneficiary;

7 (iii) all employees of an employer shall be
8 treated as a single beneficiary;

9 (iv) all qualified plans of an employer shall
10 be treated as a single beneficiary;

11 (v) all beneficiaries of a qualified plan shall
12 be treated as a single beneficiary;

13 (vi) all contributors to a charitable organi-
14 zation shall be treated as a single beneficiary;

15 (vii) all holders of the same bond issue
16 shall be treated as a single beneficiary; and

17 (viii) if a corporation, partnership, associa-
18 tion, trust or estate is the beneficiary of a pro-
19 vision, the shareholders of the corporation, the
20 partners of the partnership, the members of the
21 association, or the beneficiaries of the trust or
22 estate shall not also be treated as beneficiaries
23 of such provision.

24 (3) The term “revenue-losing provision” means
25 any provision that is estimated to result in a reduc-

tion in Federal tax revenues (determined with respect to either present law or any provision of which the provision is a part) for any one of the two following periods—

(A) the first fiscal year for which the provision is effective; or

(B) the period of the 5 fiscal years beginning with the first fiscal year for which the provision is effective; and

(4) The terms used in paragraphs (2) and (3) shall have the same meaning as those terms have generally in the Internal Revenue Code of 1986, unless otherwise expressly provided.

(b) CLARIFICATION.—For purposes of this title—

(1) government-sponsored enterprises, Federal facilities, and Federal lands shall be considered Federal entities;

(2) to the extent that the non-Federal entity is a State, unit of local government, territory, an Indian tribe, a foreign government or an intergovernmental international organization, the provision shall not be considered an earmark unless the provision also specifies the specific purpose for which the designated budget authority is to be expended;

- 1 (3) the term “budget authority” shall have the
2 same meaning as such term is defined in section 3
3 of the Congressional Budget Act of 1974 (2 U.S.C.
4 622); and
- 5 (4) an obligation limitation shall be treated as
6 budget authority.

○