

114TH CONGRESS
1ST SESSION

H. R. 3236

AN ACT

To provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund, to provide resource flexibility to the Department of Veterans Affairs for health care services, and for other purposes.

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; RECONCILIATION OF FUNDS;**

4 **TABLE OF CONTENTS.**

5 (a) SHORT TITLE.—This Act may be cited as the
 6 “Surface Transportation and Veterans Health Care
 7 Choice Improvement Act of 2015”.

8 (b) RECONCILIATION OF FUNDS.—The Secretary of
 9 Transportation shall reduce the amount apportioned or al-
 10 located for a program, project, or activity under this Act
 11 in fiscal year 2015 by amounts apportioned or allocated
 12 pursuant to the Highway and Transportation Funding Act
 13 of 2014 and the Highway and Transportation Funding
 14 Act of 2015, including the amendments made by such
 15 Acts, for the period beginning on October 1, 2014, and
 16 ending on July 31, 2015.

17 (c) TABLE OF CONTENTS.—The table of contents for
 18 this Act is as follows:

Sec. 1. Short title; reconciliation of funds; table of contents.

TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION

Subtitle A—Federal-Aid Highways

Sec. 1001. Extension of Federal-aid highway programs.

Sec. 1002. Administrative expenses.

Subtitle B—Extension of Highway Safety Programs

Sec. 1101. Extension of National Highway Traffic Safety Administration high-
 way safety programs.

Sec. 1102. Extension of Federal Motor Carrier Safety Administration pro-
 grams.

Sec. 1103. Dingell-Johnson Sport Fish Restoration Act.

Subtitle C—Public Transportation Programs

- Sec. 1201. Formula grants for rural areas.
- Sec. 1202. Apportionment of appropriations for formula grants.
- Sec. 1203. Authorizations for public transportation.
- Sec. 1204. Bus and bus facilities formula grants.

Subtitle D—Hazardous Materials

- Sec. 1301. Authorization of appropriations.

TITLE II—REVENUE PROVISIONS

- Sec. 2001. Extension of Highway Trust Fund expenditure authority.
- Sec. 2002. Funding of Highway Trust Fund.
- Sec. 2003. Modification of mortgage reporting requirements.
- Sec. 2004. Consistent basis reporting between estate and person acquiring property from decedent.
- Sec. 2005. Clarification of 6-year statute of limitations in case of overstatement of basis.
- Sec. 2006. Tax return due dates.
- Sec. 2007. Transfers of excess pension assets to retiree health accounts.
- Sec. 2008. Equalization of Highway Trust Fund excise taxes on liquefied natural gas, liquefied petroleum gas, and compressed natural gas.

TITLE III—ADDITIONAL PROVISIONS

- Sec. 3001. Service fees.

TITLE IV—VETERANS PROVISIONS

- Sec. 4001. Short title.
- Sec. 4002. Plan to consolidate programs of Department of Veterans Affairs to improve access to care.
- Sec. 4003. Funding account for non-Department care.
- Sec. 4004. Temporary authorization of use of Veterans Choice Funds for certain programs.
- Sec. 4005. Modifications of Veterans Choice Program.
- Sec. 4006. Limitation on dialysis pilot program.
- Sec. 4007. Amendments to Internal Revenue Code with respect to health coverage of veterans.
- Sec. 4008. Emergency designations.

1 **TITLE I—SURFACE TRANSPOR-**
2 **TATION PROGRAM EXTEN-**
3 **SION**

4 **Subtitle A—Federal-Aid Highways**

5 **SEC. 1001. EXTENSION OF FEDERAL-AID HIGHWAY PRO-**
6 **GRAMS.**

7 (a) IN GENERAL.—Section 1001(a) of the Highway
8 and Transportation Funding Act of 2014 (128 Stat.
9 1840) is amended by striking “July 31, 2015” and insert-
10 ing “October 29, 2015”.

11 (b) AUTHORIZATION OF APPROPRIATIONS.—

12 (1) HIGHWAY TRUST FUND.—Section
13 1001(b)(1) of the Highway and Transportation
14 Funding Act of 2014 (128 Stat. 1840) is amended
15 to read as follows:

16 “(1) HIGHWAY TRUST FUND.—Except as pro-
17 vided in section 1002, there is authorized to be ap-
18 propriated out of the Highway Trust Fund (other
19 than the Mass Transit Account)—

20 “(A) for fiscal year 2015, a sum equal to
21 the total amount authorized to be appropriated
22 out of the Highway Trust Fund (other than the
23 Mass Transit Account) for programs, projects,
24 and activities for fiscal year 2014 under divi-
25 sions A and E of MAP–21 (Public Law 112–

1 141) and title 23, United States Code (exclud-
2 ing chapter 4 of that title); and

3 “(B) for the period beginning on October
4 1, 2015, and ending on October 29, 2015, ²⁹/₃₆₆
5 of the total amount authorized to be appro-
6 priated out of the Highway Trust Fund (other
7 than the Mass Transit Account) for programs,
8 projects, and activities for fiscal year 2015
9 under divisions A and E of MAP-21 (Public
10 Law 112-141) and title 23, United States Code
11 (excluding chapter 4 of that title).”.

12 (2) GENERAL FUND.—Section 1123(h)(1) of
13 MAP-21 (23 U.S.C. 202 note) is amended by strik-
14 ing “each of fiscal years 2013 and 2014 and
15 \$24,986,301 out of the general fund of the Treasury
16 to carry out the program for the period beginning on
17 October 1, 2014, and ending on July 31, 2015” and
18 inserting “each of fiscal years 2013 through 2015
19 and \$2,377,049 out of the general fund of the
20 Treasury to carry out the program for the period be-
21 ginning on October 1, 2015, and ending on October
22 29, 2015”.

23 (c) USE OF FUNDS.—

24 (1) IN GENERAL.—Section 1001(c)(1) of the
25 Highway and Transportation Funding Act of 2014

1 (128 Stat. 1840) is amended by striking “(1) IN
2 GENERAL.—” and all that follows through “to carry
3 out programs” and inserting the following:

4 “(1) IN GENERAL.—Except as otherwise ex-
5 pressly provided in this subtitle, funds authorized to
6 be appropriated under subsection (b)(1)—

7 “(A) for fiscal year 2015 shall be distrib-
8 uted, administered, limited, and made available
9 for obligation in the same manner and at the
10 same levels as the amounts of funds authorized
11 to be appropriated out of the Highway Trust
12 Fund (other than the Mass Transit Account)
13 for fiscal year 2014; and

14 “(B) for the period beginning on October
15 1, 2015, and ending on October 29, 2015, shall
16 be distributed, administered, limited, and made
17 available for obligation in the same manner and
18 at the same levels as $\frac{29}{366}$ of the amounts of
19 funds authorized to be appropriated out of the
20 Highway Trust Fund (other than the Mass
21 Transit Account) for fiscal year 2015,
22 to carry out programs”.

23 (2) OBLIGATION CEILING.—Section 1102 of
24 MAP-21 (23 U.S.C. 104 note) is amended—

25 (A) in subsection (a)—

1 (i) by striking “and” at the end of
2 paragraph (2); and

3 (ii) by striking paragraph (3) and in-
4 serting the following:

5 “(3) \$40,256,000,000 for fiscal year 2015; and

6 “(4) \$3,189,683,060 for the period beginning
7 on October 1, 2015, and ending on October 29,
8 2015.”;

9 (B) in subsection (b)(12)—

10 (i) by striking “each of fiscal years
11 2013 through 2014” and inserting “each
12 of fiscal years 2013 through 2015”; and

13 (ii) by striking “, and for the period
14 beginning on October 1, 2014, and ending
15 on July 31, 2015, only in an amount equal
16 to \$639,000,000, less any reductions that
17 would have otherwise been required for
18 that year by section 251A of the Balanced
19 Budget and Emergency Deficit Control Act
20 of 1985 (2 U.S.C. 901a), then multiplied
21 by $^{304}_{365}$ for that period” and inserting “,
22 and for the period beginning on October 1,
23 2015, and ending on October 29, 2015,
24 only in an amount equal to \$639,000,000,
25 less any reductions that would have other-

1 wise been required for that year by section
2 251A of the Balanced Budget and Emer-
3 gency Deficit Control Act of 1985 (2
4 U.S.C. 901a), then multiplied by $^{29}/_{366}$ for
5 that period”;

6 (C) in subsection (c)—

7 (i) in the matter preceding paragraph
8 (1) by striking “each of fiscal years 2013
9 through 2014 and for the period beginning
10 on October 1, 2014, and ending on July
11 31, 2015” and inserting “each of fiscal
12 years 2013 through 2015 and for the pe-
13 riod beginning on October 1, 2015, and
14 ending on October 29, 2015”; and

15 (ii) in paragraph (2) in the matter
16 preceding subparagraph (A) by striking
17 “for the period beginning on October 1,
18 2014, and ending on July 31, 2015, that
19 is equal to $^{304}/_{365}$ of such unobligated bal-
20 ance” and inserting “for the period begin-
21 ning on October 1, 2015, and ending on
22 October 29, 2015, that is equal to $^{29}/_{366}$ of
23 such unobligated balance”;

(D) in subsection (d) in the matter preceding paragraph (1) by striking “2015” and inserting “2016”; and

(E) in subsection (f)(1) in the matter preceding subparagraph (A) by striking “each of fiscal years 2013 through 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “each of fiscal years 2013 through 2015 and for the period beginning on October 1, 2015, and ending on October 29, 2015”.

SEC. 1002. ADMINISTRATIVE EXPENSES.

Section 1002 of the Highway and Transportation Funding Act of 2014 (128 Stat. 1842) is amended—

(1) in subsection (a) by striking “for administrative expenses of the Federal-aid highway program \$366,465,753 for the period beginning on October 1, 2014, and ending on July 31, 2015.” and inserting “for administrative expenses of the Federal-aid highway program—

“(1) \$440,000,000 for fiscal year 2015; and

“(2) \$34,863,388 for the period beginning on October 1, 2015, and ending on October 29, 2015.”; and

1 (2) by striking subsection (b)(2) and inserting
 2 the following:

3 “(2) for fiscal year 2015 and for the period be-
 4 ginning on October 1, 2015, and ending on October
 5 29, 2015, subject to the limitations on administra-
 6 tive expenses under the heading ‘Federal Highway
 7 Administration’ in appropriations Acts that apply,
 8 respectively, to that fiscal year and period.”.

9 **Subtitle B—Extension of Highway** 10 **Safety Programs**

11 **SEC. 1101. EXTENSION OF NATIONAL HIGHWAY TRAFFIC** 12 **SAFETY ADMINISTRATION HIGHWAY SAFETY** 13 **PROGRAMS.**

14 (a) EXTENSION OF PROGRAMS.—

15 (1) HIGHWAY SAFETY PROGRAMS.—Section
 16 31101(a)(1) of MAP–21 (126 Stat. 733) is amend-
 17 ed—

18 (A) by striking “and” at the end of sub-
 19 paragraph (B); and

20 (B) by striking subparagraph (C) and in-
 21 serting the following:

22 “(C) \$235,000,000 for fiscal year 2015;
 23 and

1 “(D) \$18,620,219 for the period beginning
2 on October 1, 2015, and ending on October 29,
3 2015.”.

4 (2) HIGHWAY SAFETY RESEARCH AND DEVEL-
5 OPMENT.—Section 31101(a)(2) of MAP-21 (126
6 Stat. 733) is amended—

7 (A) by striking “and” at the end of sub-
8 paragraph (B); and

9 (B) by striking subparagraph (C) and in-
10 serting the following:

11 “(C) \$113,500,000 for fiscal year 2015;
12 and

13 “(D) \$8,993,169 for the period beginning
14 on October 1, 2015, and ending on October 29,
15 2015.”.

16 (3) NATIONAL PRIORITY SAFETY PROGRAMS.—
17 Section 31101(a)(3) of MAP-21 (126 Stat. 733) is
18 amended—

19 (A) by striking “and” at the end of sub-
20 paragraph (B); and

21 (B) by striking subparagraph (C) and in-
22 serting the following:

23 “(C) \$272,000,000 for fiscal year 2015;
24 and

1 “(D) \$21,551,913 for the period beginning
2 on October 1, 2015, and ending on October 29,
3 2015.”.

4 (4) NATIONAL DRIVER REGISTER.—Section
5 31101(a)(4) of MAP–21 (126 Stat. 733) is amend-
6 ed—

7 (A) by striking “and” at the end of sub-
8 paragraph (B); and

9 (B) by striking subparagraph (C) and in-
10 serting the following:

11 “(C) \$5,000,000 for fiscal year 2015; and

12 “(D) \$396,175 for the period beginning on
13 October 1, 2015, and ending on October 29,
14 2015.”.

15 (5) HIGH VISIBILITY ENFORCEMENT PRO-
16 GRAM.—

17 (A) AUTHORIZATION OF APPROPRIA-
18 TIONS.—Section 31101(a)(5) of MAP–21 (126
19 Stat. 733) is amended—

20 (i) by striking “and” at the end of
21 subparagraph (B); and

22 (ii) by striking subparagraph (C) and
23 inserting the following:

24 “(C) \$29,000,000 for fiscal year 2015; and

1 “(D) \$2,297,814 for the period beginning
2 on October 1, 2015, and ending on October 29,
3 2015.”.

4 (B) LAW ENFORCEMENT CAMPAIGNS.—
5 Section 2009(a) of SAFETEA-LU (23 U.S.C.
6 402 note) is amended—

7 (i) in the first sentence by striking
8 “each of fiscal years 2013 and 2014 and
9 in the period beginning on October 1,
10 2014, and ending on July 31, 2015” and
11 inserting “each of fiscal years 2013
12 through 2015 and in the period beginning
13 on October 1, 2015, and ending on Octo-
14 ber 29, 2015”; and

15 (ii) in the second sentence by striking
16 “each of fiscal years 2013 and 2014 and
17 in the period beginning on October 1,
18 2014, and ending on July 31, 2015,” and
19 inserting “each of fiscal years 2013
20 through 2015 and in the period beginning
21 on October 1, 2015, and ending on Octo-
22 ber 29, 2015.”.

23 (6) ADMINISTRATIVE EXPENSES.—Section
24 31101(a)(6) of MAP-21 (126 Stat. 733) is amend-
25 ed—

1 (A) by striking “and” at the end of sub-
2 paragraph (B); and

3 (B) by striking subparagraph (C) and in-
4 serting the following:

5 “(C) \$25,500,000 for fiscal year 2015; and

6 “(D) \$2,020,492 for the period beginning
7 on October 1, 2015, and ending on October 29,
8 2015.”.

9 (b) COOPERATIVE RESEARCH AND EVALUATION.—
10 Section 403(f)(1) of title 23, United States Code, is
11 amended by striking “each fiscal year ending before Octo-
12 ber 1, 2014, and \$2,082,192 of the total amount available
13 for apportionment to the States for highway safety pro-
14 grams under section 402(c) in the period beginning on Oc-
15 tober 1, 2014, and ending on July 31, 2015,” and insert-
16 ing “each fiscal year ending before October 1, 2015, and
17 \$198,087 of the total amount available for apportionment
18 to the States for highway safety programs under section
19 402(c) in the period beginning on October 1, 2015, and
20 ending on October 29, 2015,”.

21 (c) APPLICABILITY OF TITLE 23.—Section 31101(c)
22 of MAP-21 (126 Stat. 733) is amended by striking “fiscal
23 years 2013 and 2014 and for the period beginning on Oc-
24 tober 1, 2014, and ending on July 31, 2015,” and insert-
25 ing “each of fiscal years 2013 through 2015 and for the

1 period beginning on October 1, 2015, and ending on Octo-
 2 ber 29, 2015.”.

3 **SEC. 1102. EXTENSION OF FEDERAL MOTOR CARRIER SAFE-**
 4 **TY ADMINISTRATION PROGRAMS.**

5 (a) MOTOR CARRIER SAFETY GRANTS.—Section
 6 31104(a) of title 49, United States Code, is amended—

7 (1) by striking “and” at the end of paragraph
 8 (9); and

9 (2) by striking paragraph (10) and inserting
 10 the following:

11 “(10) \$218,000,000 for fiscal year 2015; and

12 “(11) \$17,273,224 for the period beginning on
 13 October 1, 2015, and ending on October 29, 2015.”.

14 (b) ADMINISTRATIVE EXPENSES.—Section
 15 31104(i)(1) of title 49, United States Code, is amended—

16 (1) by striking “and” at the end of subpara-
 17 graph (I); and

18 (2) by striking subparagraph (J) and inserting
 19 the following:

20 “(J) \$259,000,000 for fiscal year 2015;

21 and

22 “(K) \$20,521,858 for the period beginning
 23 on October 1, 2015, and ending on October 29,
 24 2015.”.

25 (c) GRANT PROGRAMS.—

1 (1) COMMERCIAL DRIVER’S LICENSE PROGRAM
2 IMPROVEMENT GRANTS.—Section 4101(c)(1) of
3 SAFETEA–LU (119 Stat. 1715) is amended by
4 striking “each of fiscal years 2013 and 2014 and
5 \$24,986,301 for the period beginning on October 1,
6 2014, and ending on July 31, 2015” and inserting
7 “each of fiscal years 2013 through 2015 and
8 \$2,377,049 for the period beginning on October 1,
9 2015, and ending on October 29, 2015”.

10 (2) BORDER ENFORCEMENT GRANTS.—Section
11 4101(c)(2) of SAFETEA–LU (119 Stat. 1715) is
12 amended by striking “each of fiscal years 2013 and
13 2014 and \$26,652,055 for the period beginning on
14 October 1, 2014, and ending on July 31, 2015” and
15 inserting “each of fiscal years 2013 through 2015
16 and \$2,535,519 for the period beginning on October
17 1, 2015, and ending on October 29, 2015”.

18 (3) PERFORMANCE AND REGISTRATION INFOR-
19 MATION SYSTEM MANAGEMENT GRANT PROGRAM.—
20 Section 4101(c)(3) of SAFETEA–LU (119 Stat.
21 1715) is amended by striking “each of fiscal years
22 2013 and 2014 and \$4,164,384 for the period begin-
23 ning on October 1, 2014, and ending on July 31,
24 2015” and inserting “each of fiscal years 2013
25 through 2015 and \$396,175 for the period begin-

1 ning on October 1, 2015, and ending on October 29,
2 2015”.

3 (4) COMMERCIAL VEHICLE INFORMATION SYS-
4 TEMS AND NETWORKS DEPLOYMENT PROGRAM.—
5 Section 4101(c)(4) of SAFETEA-LU (119 Stat.
6 1715) is amended by striking “each of fiscal years
7 2013 and 2014 and \$20,821,918 for the period be-
8 ginning on October 1, 2014, and ending on July 31,
9 2015” and inserting “each of fiscal years 2013
10 through 2015 and \$1,980,874 for the period begin-
11 ning on October 1, 2015, and ending on October 29,
12 2015”.

13 (5) SAFETY DATA IMPROVEMENT GRANTS.—
14 Section 4101(c)(5) of SAFETEA-LU (119 Stat.
15 1715) is amended by striking “each of fiscal years
16 2013 and 2014 and \$2,498,630 for the period begin-
17 ning on October 1, 2014, and ending on July 31,
18 2015” and inserting “each of fiscal years 2013
19 through 2015 and \$237,705 for the period begin-
20 ning on October 1, 2015, and ending on October 29,
21 2015”.

22 (d) HIGH-PRIORITY ACTIVITIES.—Section
23 31104(k)(2) of title 49, United States Code, is amended
24 by striking “each of fiscal years 2006 through 2014 and
25 up to \$12,493,151 for the period beginning on October

1 1, 2014, and ending on July 31, 2015,” and inserting
2 “each of fiscal years 2006 through 2015 and up to
3 \$1,188,525 for the period beginning on October 1, 2015,
4 and ending on October 29, 2015,”.

5 (e) NEW ENTRANT AUDITS.—Section
6 31144(g)(5)(B) of title 49, United States Code, is amend-
7 ed by striking “per fiscal year and up to \$26,652,055 for
8 the period beginning on October 1, 2014, and ending on
9 July 31, 2015,” and inserting “per fiscal year and up to
10 \$2,535,519 for the period beginning on October 1, 2015,
11 and ending on October 29, 2015,”.

12 (f) OUTREACH AND EDUCATION.—Section 4127(e) of
13 SAFETEA-LU (119 Stat. 1741) is amended by striking
14 “each of fiscal years 2013 and 2014 and \$3,331,507 to
15 the Federal Motor Carrier Safety Administration for the
16 period beginning on October 1, 2014, and ending on July
17 31, 2015,” and inserting “each of fiscal years 2013
18 through 2015 and \$316,940 to the Federal Motor Carrier
19 Safety Administration for the period beginning on October
20 1, 2015, and ending on October 29, 2015,”.

21 (g) GRANT PROGRAM FOR COMMERCIAL MOTOR VE-
22 HICLE OPERATORS.—Section 4134(c) of SAFETEA-LU
23 (49 U.S.C. 31301 note) is amended by striking “each of
24 fiscal years 2005 through 2014 and \$832,877 for the pe-
25 riod beginning on October 1, 2014, and ending on July

1 31, 2015,” and inserting “each of fiscal years 2005
2 through 2015 and \$79,235 for the period beginning on
3 October 1, 2015, and ending on October 29, 2015,”.

4 **SEC. 1103. DINGELL-JOHNSON SPORT FISH RESTORATION**
5 **ACT.**

6 Section 4 of the Dingell-Johnson Sport Fish Restora-
7 tion Act (16 U.S.C. 777c) is amended—

8 (1) in subsection (a) in the matter preceding
9 paragraph (1) by striking “each fiscal year through
10 2014 and for the period beginning on October 1,
11 2014, and ending on July 31, 2015” and inserting
12 “each fiscal year through 2015 and for the period
13 beginning on October 1, 2015, and ending on Octo-
14 ber 29, 2015”; and

15 (2) in subsection (b)(1)(A) by striking “for
16 each fiscal year ending before October 1, 2014, and
17 for the period beginning on October 1, 2014, and
18 ending on July 31, 2015,” and inserting “for each
19 fiscal year ending before October 1, 2015, and for
20 the period beginning on October 1, 2015, and ending
21 on October 29, 2015,”.

1 **Subtitle C—Public Transportation**
2 **Programs**

3 **SEC. 1201. FORMULA GRANTS FOR RURAL AREAS.**

4 Section 5311(c)(1) of title 49, United States Code,
5 is amended—

6 (1) in subparagraph (A) by striking “for each
7 fiscal year ending before October 1, 2014, and
8 \$4,164,384 for the period beginning on October 1,
9 2014, and ending on July 31, 2015,” and inserting
10 “for each fiscal year ending before October 1, 2015,
11 and \$396,175 for the period beginning on October
12 1, 2015, and ending on October 29, 2015,”; and

13 (2) in subparagraph (B) by striking “for each
14 fiscal year ending before October 1, 2014, and
15 \$20,821,918 for the period beginning on October 1,
16 2014, and ending on July 31, 2015,” and inserting
17 “for each fiscal year ending before October 1, 2015,
18 and \$1,980,874 for the period beginning on October
19 1, 2015, and ending on October 29, 2015,”.

20 **SEC. 1202. APPORTIONMENT OF APPROPRIATIONS FOR**
21 **FORMULA GRANTS.**

22 Section 5336(h)(1) of title 49, United States Code,
23 is amended by striking “for each fiscal year ending before
24 October 1, 2014, and \$24,986,301 for the period begin-
25 ning on October 1, 2014, and ending on July 31, 2015,”

1 and inserting “for each fiscal year ending before October
 2 1, 2015, and \$2,377,049 for the period beginning on Octo-
 3 ber 1, 2015, and ending on October 29, 2015,”.

4 **SEC. 1203. AUTHORIZATIONS FOR PUBLIC TRANSPOR-**
 5 **TATION.**

6 (a) FORMULA GRANTS.—Section 5338(a) of title 49,
 7 United States Code, is amended—

8 (1) in paragraph (1) by striking “and
 9 \$7,158,575,342 for the period beginning on October
 10 1, 2014, and ending on July 31, 2015” and insert-
 11 ing “\$8,595,000,000 for fiscal year 2015, and
 12 \$681,024,590 for the period beginning on October 1,
 13 2015, and ending on October 29, 2015”;

14 (2) in paragraph (2)—

15 (A) in subparagraph (A) by striking “and
 16 \$107,274,521 for the period beginning on Octo-
 17 ber 1, 2014, and ending on July 31, 2015,”
 18 and inserting “\$128,800,000 for fiscal 2015,
 19 and \$10,205,464 for the period beginning on
 20 October 1, 2015, and ending on October 29,
 21 2015,”;

22 (B) in subparagraph (B) by striking “for
 23 each of fiscal years 2013 and 2014 and
 24 \$8,328,767 for the period beginning on October
 25 1, 2014, and ending on July 31, 2015,” and in-

serting “for each of fiscal years 2013 through 2015 and \$792,350 for the period beginning on October 1, 2015, and ending on October 29, 2015,”;

(C) in subparagraph (C) by striking “and \$3,713,505,753 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “\$4,458,650,000 for fiscal year 2015, and \$353,281,011 for the period beginning on October 1, 2015, and ending on October 29, 2015,”;

(D) in subparagraph (D) by striking “and \$215,132,055 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “\$258,300,000 for fiscal year 2015, and \$20,466,393 for the period beginning on October 1, 2015, and ending on October 29, 2015,”;

(E) in subparagraph (E)—

(i) by striking “and \$506,222,466 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “\$607,800,000 for fiscal year 2015, and \$48,159,016 for the period beginning

1 on October 1, 2015, and ending on Octo-
2 ber 29, 2015,”;

3 (ii) by striking “and \$24,986,301 for
4 the period beginning on October 1, 2014,
5 and ending on July 31, 2015,” and insert-
6 ing “\$30,000,000 for fiscal year 2015, and
7 \$2,377,049 for the period beginning on
8 October 1, 2015, and ending on October
9 29, 2015,”; and

10 (iii) by striking “and \$16,657,534 for
11 the period beginning on October 1, 2014,
12 and ending on July 31, 2015,” and insert-
13 ing “\$20,000,000 for fiscal year 2015, and
14 \$1,584,699 for the period beginning on
15 October 1, 2015, and ending on October
16 29, 2015,”;

17 (F) in subparagraph (F) by striking “each
18 of fiscal years 2013 and 2014 and \$2,498,630
19 for the period beginning on October 1, 2014,
20 and ending on July 31, 2015,” and inserting
21 “each of fiscal years 2013 through 2015 and
22 \$237,705 for the period beginning on October
23 1, 2015, and ending on October 29, 2015,”;

24 (G) in subparagraph (G) by striking “each
25 of fiscal years 2013 and 2014 and \$4,164,384

1 for the period beginning on October 1, 2014,
2 and ending on July 31, 2015,” and inserting
3 “each of fiscal years 2013 through 2015 and
4 \$396,175 for the period beginning on October
5 1, 2015, and ending on October 29, 2015,”;

6 (H) in subparagraph (H) by striking “each
7 of fiscal years 2013 and 2014 and \$3,206,575
8 for the period beginning on October 1, 2014,
9 and ending on July 31, 2015,” and inserting
10 “each of fiscal years 2013 through 2015 and
11 \$305,055 for the period beginning on October
12 1, 2015, and ending on October 29, 2015,”;

13 (I) in subparagraph (I) by striking “and
14 \$1,803,927,671 for the period beginning on Oc-
15 tober 1, 2014, and ending on July 31, 2015,”
16 and inserting “\$2,165,900,000 for fiscal year
17 2015, and \$171,615,027 for the period begin-
18 ning on October 1, 2015, and ending on Octo-
19 ber 29, 2015,”;

20 (J) in subparagraph (J) by striking “and
21 \$356,304,658 for the period beginning on Octo-
22 ber 1, 2014, and ending on July 31, 2015,”
23 and inserting “\$427,800,000 for fiscal year
24 2015, and \$33,896,721 for the period beginning

1 on October 1, 2015, and ending on October 29,
2 2015,”; and

3 (K) in subparagraph (K) by striking “and
4 \$438,009,863 for the period beginning on Octo-
5 ber 1, 2014, and ending on July 31, 2015,”
6 and inserting “\$525,900,000 for fiscal year
7 2015, and \$41,669,672 for the period beginning
8 on October 1, 2015, and ending on October 29,
9 2015,”.

10 (b) RESEARCH, DEVELOPMENT DEMONSTRATION
11 AND DEPLOYMENT PROJECTS.—Section 5338(b) of title
12 49, United States Code, is amended by striking “and
13 \$58,301,370 for the period beginning on October 1, 2014,
14 and ending on July 31, 2015” and inserting “\$70,000,000
15 for fiscal year 2015, and \$5,546,448 for the period begin-
16 ning on October 1, 2015, and ending on October 29,
17 2015”.

18 (c) TRANSIT COOPERATIVE RESEARCH PROGRAM.—
19 Section 5338(c) of title 49, United States Code, is amend-
20 ed by striking “and \$5,830,137 for the period beginning
21 on October 1, 2014, and ending on July 31, 2015” and
22 inserting “\$7,000,000 for fiscal year 2015, and \$554,645
23 for the period beginning on October 1, 2015, and ending
24 on October 29, 2015”.

1 (d) TECHNICAL ASSISTANCE AND STANDARDS DE-
2 VELOPMENT.—Section 5338(d) of title 49, United States
3 Code, is amended by striking “and \$5,830,137 for the pe-
4 riod beginning on October 1, 2014, and ending on July
5 31, 2015” and inserting “\$7,000,000 for fiscal year 2015,
6 and \$554,645 for the period beginning on October 1,
7 2015, and ending on October 29, 2015”.

8 (e) HUMAN RESOURCES AND TRAINING.—Section
9 5338(e) of title 49, United States Code, is amended by
10 striking “and \$4,164,384 for the period beginning on Oc-
11 tober 1, 2014, and ending on July 31, 2015” and inserting
12 “\$5,000,000 for fiscal year 2015, and \$396,175 for the
13 period beginning on October 1, 2015, and ending on Octo-
14 ber 29, 2015”.

15 (f) CAPITAL INVESTMENT GRANTS.—Section
16 5338(g) of title 49, United States Code, is amended by
17 striking “and \$1,558,295,890 for the period beginning on
18 October 1, 2014, and ending on July 31, 2015” and in-
19 serting “\$1,907,000,000 for fiscal year 2015, and
20 \$151,101,093 for the period beginning on October 1,
21 2015, and ending on October 29, 2015”.

22 (g) ADMINISTRATION.—Section 5338(h) of title 49,
23 United States Code, is amended—

24 (1) in paragraph (1) by striking “and
25 \$86,619,178 for the period beginning on October 1,

1 2014, and ending on July 31, 2015” and inserting
2 “\$104,000,000 for fiscal year 2015, and \$8,240,437
3 for the period beginning on October 1, 2015, and
4 ending on October 29, 2015”;

5 (2) in paragraph (2) by striking “each of fiscal
6 years 2013 and 2014 and not less than \$4,164,384
7 for the period beginning on October 1, 2014, and
8 ending on July 31, 2015,” and inserting “each of
9 fiscal years 2013 through 2015 and not less than
10 \$396,175 for the period beginning on October 1,
11 2015, and ending on October 29, 2015,”; and

12 (3) in paragraph (3) by striking “each of fiscal
13 years 2013 and 2014 and not less than \$832,877
14 for the period beginning on October 1, 2014, and
15 ending on July 31, 2015,” and inserting “each of
16 fiscal years 2013 through 2015 and not less than
17 \$79,235 for the period beginning on October 1,
18 2015, and ending on October 29, 2015,”.

19 **SEC. 1204. BUS AND BUS FACILITIES FORMULA GRANTS.**

20 Section 5339(d)(1) of title 49, United States Code,
21 is amended—

22 (1) by striking “each of fiscal years 2013 and
23 2014 and \$54,553,425 for the period beginning on
24 October 1, 2014, and ending on July 31, 2015,” and
25 inserting “each of fiscal years 2013 through 2015

1 and \$5,189,891 for the period beginning on October
2 1, 2015, and ending on October 29, 2015,”;

3 (2) by striking “\$1,041,096 for such period”
4 and inserting “\$99,044 for such period”; and

5 (3) by striking “\$416,438 for such period” and
6 inserting “\$39,617 for such period”.

7 **Subtitle D—Hazardous Materials**

8 **SEC. 1301. AUTHORIZATION OF APPROPRIATIONS.**

9 (a) IN GENERAL.—Section 5128(a) of title 49,
10 United States Code, is amended—

11 (1) by striking “and” at the end of paragraph
12 (2); and

13 (2) by striking paragraph (3) and inserting the
14 following:

15 “(3) \$42,762,000 for fiscal year 2015; and

16 “(4) \$3,388,246 for the period beginning on
17 October 1, 2015, and ending on October 29, 2015.”.

18 (b) HAZARDOUS MATERIALS EMERGENCY PRE-
19 PAREDNESS FUND.—Section 5128(b) of title 49, United
20 States Code, is amended—

21 (1) in paragraph (1)—

22 (A) in the paragraph heading by striking

23 “FISCAL YEARS 2013 AND 2014” and inserting

24 “FISCAL YEARS 2013 THROUGH 2015”; and

1 (B) in the matter preceding subparagraph
2 (A) by striking “fiscal years 2013 and 2014”
3 and inserting “fiscal years 2013 through
4 2015”; and

5 (2) by striking paragraph (2) and inserting the
6 following:

7 “(2) FISCAL YEAR 2016.—From the Hazardous
8 Materials Emergency Preparedness Fund established
9 under section 5116(i), the Secretary may expend for
10 the period beginning on October 1, 2015, and ending
11 on October 29, 2015—

12 “(A) \$14,896 to carry out section 5115;

13 “(B) \$1,727,322 to carry out subsections
14 (a) and (b) of section 5116, of which not less
15 than \$1,081,557 shall be available to carry out
16 section 5116(b);

17 “(C) \$11,885 to carry out section 5116(f);

18 “(D) \$49,522 to publish and distribute the
19 Emergency Response Guidebook under section
20 5116(i)(3); and

21 “(E) \$79,235 to carry out section
22 5116(j).”.

23 (c) HAZARDOUS MATERIALS TRAINING GRANTS.—
24 Section 5128(c) of title 49, United States Code, is amend-
25 ed by striking “each of the fiscal years 2013 and 2014

1 and \$3,331,507 for the period beginning on October 1,
 2 2014, and ending on July 31, 2015,” and inserting “each
 3 of fiscal years 2013 through 2015 and \$316,940 for the
 4 period beginning on October 1, 2015, and ending on Octo-
 5 ber 29, 2015,”.

6 **TITLE II—REVENUE PROVISIONS**

7 **SEC. 2001. EXTENSION OF HIGHWAY TRUST FUND EXPENDI-** 8 **TURE AUTHORITY.**

9 (a) HIGHWAY TRUST FUND.—Section 9503 of the
 10 Internal Revenue Code of 1986 is amended—

11 (1) by striking “August 1, 2015” in subsections
 12 (b)(6)(B), (c)(1), and (e)(3) and inserting “October
 13 30, 2015”, and

14 (2) by striking “Highway and Transportation
 15 Funding Act of 2015” in subsections (c)(1) and
 16 (e)(3) and inserting “Surface Transportation and
 17 Veterans Health Care Choice Improvement Act of
 18 2015”.

19 (b) SPORT FISH RESTORATION AND BOATING TRUST
 20 FUND.—Section 9504 of such Code is amended—

21 (1) by striking “Highway and Transportation
 22 Funding Act of 2015” each place it appears in sub-
 23 section (b)(2) and inserting “Surface Transportation
 24 and Veterans Health Care Choice Improvement Act
 25 of 2015”, and

1 (2) by striking “August 1, 2015” in subsection
2 (d)(2) and inserting “October 30, 2015”.

3 (c) LEAKING UNDERGROUND STORAGE TANK TRUST
4 FUND.—Section 9508(e)(2) of such Code is amended by
5 striking “August 1, 2015” and inserting “October 30,
6 2015”.

7 **SEC. 2002. FUNDING OF HIGHWAY TRUST FUND.**

8 Section 9503(f) of the Internal Revenue Code of
9 1986 is amended by redesignating paragraph (7) as para-
10 graph (8) and by inserting after paragraph (6) the fol-
11 lowing new paragraph:

12 “(7) ADDITIONAL SUMS.—Out of money in the
13 Treasury not otherwise appropriated, there is hereby
14 appropriated—

15 “(A) \$6,068,000,000 to the Highway Ac-
16 count (as defined in subsection (e)(5)(B)) in
17 the Highway Trust Fund; and

18 “(B) \$2,000,000,000 to the Mass Transit
19 Account in the Highway Trust Fund.”.

20 **SEC. 2003. MODIFICATION OF MORTGAGE REPORTING RE-**
21 **QUIREMENTS.**

22 (a) INFORMATION RETURN REQUIREMENTS.—Sec-
23 tion 6050H(b)(2) of the Internal Revenue Code of 1986
24 is amended by striking “and” at the end of subparagraph
25 (C), by redesignating subparagraph (D) as subparagraph

1 (G) and by inserting after subparagraph (C) the following
 2 new subparagraphs:

3 “(D) the amount of outstanding principal
 4 on the mortgage as of the beginning of such
 5 calendar year,

6 “(E) the date of the origination of the
 7 mortgage,

8 “(F) the address (or other description in
 9 the case of property without an address) of the
 10 property which secures the mortgage, and”.

11 (b) STATEMENTS TO INDIVIDUALS.—Section
 12 6050H(d)(2) of such Code is amended by striking “sub-
 13 section (b)(2)(C)” and inserting “subparagraphs (C), (D),
 14 (E), and (F) of subsection (b)(2)”.

15 (c) EFFECTIVE DATE.—The amendments made by
 16 this section shall apply to returns required to be made,
 17 and statements required to be furnished, after December
 18 31, 2016.

19 **SEC. 2004. CONSISTENT BASIS REPORTING BETWEEN ES-**
 20 **TATE AND PERSON ACQUIRING PROPERTY**
 21 **FROM DECEDENT.**

22 (a) PROPERTY ACQUIRED FROM A DECEDENT.—Sec-
 23 tion 1014 of the Internal Revenue Code of 1986 is amend-
 24 ed by adding at the end the following new subsection:

1 “(f) BASIS MUST BE CONSISTENT WITH ESTATE
2 TAX RETURN.—For purposes of this section—

3 “(1) IN GENERAL.—The basis of any property
4 to which subsection (a) applies shall not exceed—

5 “(A) in the case of property the final value
6 of which has been determined for purposes of
7 the tax imposed by chapter 11 on the estate of
8 such decedent, such value, and

9 “(B) in the case of property not described
10 in subparagraph (A) and with respect to which
11 a statement has been furnished under section
12 6035(a) identifying the value of such property,
13 such value.

14 “(2) EXCEPTION.—Paragraph (1) shall only
15 apply to any property whose inclusion in the dece-
16 dent’s estate increased the liability for the tax im-
17 posed by chapter 11 (reduced by credits allowable
18 against such tax) on such estate.

19 “(3) DETERMINATION.—For purposes of para-
20 graph (1), the basis of property has been determined
21 for purposes of the tax imposed by chapter 11 if—

22 “(A) the value of such property is shown
23 on a return under section 6018 and such value
24 is not contested by the Secretary before the ex-

1 piration of the time for assessing a tax under
2 chapter 11,

3 “(B) in a case not described in subpara-
4 graph (A), the value is specified by the Sec-
5 retary and such value is not timely contested by
6 the executor of the estate, or

7 “(C) the value is determined by a court or
8 pursuant to a settlement agreement with the
9 Secretary.

10 “(4) REGULATIONS.—The Secretary may by
11 regulations provide exceptions to the application of
12 this subsection.”.

13 (b) INFORMATION REPORTING.—

14 (1) IN GENERAL.—Subpart A of part III of
15 subchapter A of chapter 61 of such Code is amended
16 by inserting after section 6034A the following new
17 section:

18 **“SEC. 6035. BASIS INFORMATION TO PERSONS ACQUIRING**
19 **PROPERTY FROM DECEDENT.**

20 “(a) INFORMATION WITH RESPECT TO PROPERTY
21 ACQUIRED FROM DECEDENTS.—

22 “(1) IN GENERAL.—The executor of any estate
23 required to file a return under section 6018(a) shall
24 furnish to the Secretary and to each person acquir-
25 ing any interest in property included in the dece-

1 dent's gross estate for Federal estate tax purposes
2 a statement identifying the value of each interest in
3 such property as reported on such return and such
4 other information with respect to such interest as
5 the Secretary may prescribe.

6 “(2) STATEMENTS BY BENEFICIARIES.—Each
7 person required to file a return under section
8 6018(b) shall furnish to the Secretary and to each
9 other person who holds a legal or beneficial interest
10 in the property to which such return relates a state-
11 ment identifying the information described in para-
12 graph (1).

13 “(3) TIME FOR FURNISHING STATEMENT.—

14 “(A) IN GENERAL.—Each statement re-
15 quired to be furnished under paragraph (1) or
16 (2) shall be furnished at such time as the Sec-
17 retary may prescribe, but in no case at a time
18 later than the earlier of—

19 “(i) the date which is 30 days after
20 the date on which the return under section
21 6018 was required to be filed (including
22 extensions, if any), or

23 “(ii) the date which is 30 days after
24 the date such return is filed.

1 “(B) ADJUSTMENTS.—In any case in
 2 which there is an adjustment to the information
 3 required to be included on a statement filed
 4 under paragraph (1) or (2) after such state-
 5 ment has been filed, a supplemental statement
 6 under such paragraph shall be filed not later
 7 than the date which is 30 days after such ad-
 8 justment is made.

9 “(b) REGULATIONS.—The Secretary shall prescribe
 10 such regulations as necessary to carry out this section, in-
 11 cluding regulations relating to—

12 “(1) the application of this section to property
 13 with regard to which no estate tax return is required
 14 to be filed, and

15 “(2) situations in which the surviving joint ten-
 16 ant or other recipient may have better information
 17 than the executor regarding the basis or fair market
 18 value of the property.”.

19 (2) PENALTY FOR FAILURE TO FILE.—

20 (A) RETURN.—Section 6724(d)(1) of such
 21 Code is amended by striking “and” at the end
 22 of subparagraph (B), by striking the period at
 23 the end of subparagraph (C) and inserting “,
 24 and”, and by adding at the end the following
 25 new subparagraph:

1 “(D) any statement required to be filed
2 with the Secretary under section 6035.”.

3 (B) STATEMENT.—Section 6724(d)(2) of
4 such Code is amended by striking “or” at the
5 end of subparagraph (GG), by striking the pe-
6 riod at the end of subparagraph (HH) and in-
7 serting “, or”, and by adding at the end the fol-
8 lowing new subparagraph:

9 “(II) section 6035 (other than a statement
10 described in paragraph (1)(D)).”.

11 (3) CLERICAL AMENDMENT.—The table of sec-
12 tions for subpart A of part III of subchapter A of
13 chapter 61 of such Code is amended by inserting
14 after the item relating to section 6034A the fol-
15 lowing new item:

“Sec. 6035. Basis information to persons acquiring property from decedent.”.

16 (c) PENALTY FOR INCONSISTENT REPORTING.—

17 (1) IN GENERAL.—Section 6662(b) of such
18 Code is amended by inserting after paragraph (7)
19 the following new paragraph:

20 “(8) Any inconsistent estate basis.”.

21 (2) INCONSISTENT BASIS REPORTING.—Section
22 6662 of such Code is amended by adding at the end
23 the following new subsection:

24 “(k) INCONSISTENT ESTATE BASIS REPORTING.—

25 For purposes of this section, there is an ‘inconsistent es-

1 tate basis’ if the basis of property claimed on a return
 2 exceeds the basis as determined under section 1014(f).”.

3 (d) **EFFECTIVE DATE.**—The amendments made by
 4 this section shall apply to property with respect to which
 5 an estate tax return is filed after the date of the enact-
 6 ment of this Act.

7 **SEC. 2005. CLARIFICATION OF 6-YEAR STATUTE OF LIMITA-**
 8 **TIONS IN CASE OF OVERSTATEMENT OF**
 9 **BASIS.**

10 (a) **IN GENERAL.**—Section 6501(e)(1)(B) of the In-
 11 ternal Revenue Code of 1986 is amended—

12 (1) by striking “and” at the end of clause (i),
 13 by redesignating clause (ii) as clause (iii), and by in-
 14 serting after clause (i) the following new clause:

15 “(ii) An understatement of gross in-
 16 come by reason of an overstatement of un-
 17 recovered cost or other basis is an omission
 18 from gross income; and”, and

19 (2) by inserting “(other than in the case of an
 20 overstatement of unrecovered cost or other basis)”
 21 in clause (iii) (as so redesignated) after “In deter-
 22 mining the amount omitted from gross income”.

23 (b) **EFFECTIVE DATE.**—The amendments made by
 24 this section shall apply to—

1 (1) returns filed after the date of the enactment
2 of this Act, and

3 (2) returns filed on or before such date if the
4 period specified in section 6501 of the Internal Rev-
5 enue Code of 1986 (determined without regard to
6 such amendments) for assessment of the taxes with
7 respect to which such return relates has not expired
8 as of such date.

9 **SEC. 2006. TAX RETURN DUE DATES.**

10 (a) DUE DATES FOR RETURNS OF PARTNERSHIPS,
11 S CORPORATIONS, AND C CORPORATIONS.—

12 (1) PARTNERSHIPS AND S CORPORATIONS.—

13 (A) IN GENERAL.—So much of subsection
14 (b) of 6072 of the Internal Revenue Code of
15 1986 as precedes the second sentence thereof is
16 amended to read as follows:

17 “(b) RETURNS OF PARTNERSHIPS AND S CORPORA-
18 TIONS.—Returns of partnerships under section 6031 and
19 returns of S corporations under sections 6012 and 6037
20 made on the basis of the calendar year shall be filed on
21 or before the 15th day of March following the close of the
22 calendar year, and such returns made on the basis of a
23 fiscal year shall be filed on or before the 15th day of the
24 third month following the close of the fiscal year.”.

1 (B) CONFORMING AMENDMENT.—Section
2 6072(a) of such Code is amended by striking
3 “6017, or 6031” and inserting “or 6017”.

4 (2) CONFORMING AMENDMENTS RELATING TO C
5 CORPORATION DUE DATE OF 15TH DAY OF FOURTH
6 MONTH FOLLOWING TAXABLE YEAR.—

7 (A) Section 170(a)(2)(B) of such Code is
8 amended by striking “third month” and insert-
9 ing “fourth month”.

10 (B) Section 563 of such Code is amended
11 by striking “third month” each place it appears
12 and inserting “fourth month”.

13 (C) Section 1354(d)(1)(B)(i) of such Code
14 is amended by striking “3d month” and insert-
15 ing “4th month”.

16 (D) Subsections (a) and (c) of section
17 6167 of such Code are each amended by strik-
18 ing “third month” and inserting “fourth
19 month”.

20 (E) Section 6425(a)(1) of such Code is
21 amended by striking “third month” and insert-
22 ing “fourth month”.

23 (F) Subsections (b)(2)(A), (g)(3), and
24 (h)(1) of section 6655 of such Code are each

1 amended by striking “3rd month” and inserting
2 “4th month”.

3 (G) Section 6655(g)(4) of such Code is
4 amended by redesignating subparagraph (E) as
5 subparagraph (F) and by inserting after sub-
6 paragraph (D) the following new subparagraph:

7 “(E) Subsection (b)(2)(A) shall be applied
8 by substituting ‘3rd month’ for ‘4th month’.”.

9 (3) EFFECTIVE DATES.—

10 (A) IN GENERAL.—Except as provided in
11 subparagraph (B), the amendments made by
12 this subsection shall apply to returns for tax-
13 able years beginning after December 31, 2015.

14 (B) SPECIAL RULE FOR C CORPORATIONS
15 WITH FISCAL YEARS ENDING ON JUNE 30.—In
16 the case of any C corporation with a taxable
17 year ending on June 30, the amendments made
18 by this subsection shall apply to returns for tax-
19 able years beginning after December 31, 2025.

20 (b) MODIFICATION OF DUE DATES BY REGULA-
21 TION.—In the case of returns for taxable years beginning
22 after December 31, 2015, the Secretary of the Treasury,
23 or the Secretary’s designee, shall modify appropriate regu-
24 lations to provide as follows:

1 (1) The maximum extension for the returns of
2 partnerships filing Form 1065 shall be a 6-month
3 period ending on September 15 for calendar year
4 taxpayers.

5 (2) The maximum extension for the returns of
6 trusts filing Form 1041 shall be a 5½-month period
7 ending on September 30 for calendar year taxpayers.

8 (3) The maximum extension for the returns of
9 employee benefit plans filing Form 5500 shall be an
10 automatic 3½-month period ending on November 15
11 for calendar year plans.

12 (4) The maximum extension for the returns of
13 organizations exempt from income tax filing Form
14 990 (series) shall be an automatic 6-month period
15 ending on November 15 for calendar year filers.

16 (5) The maximum extension for the returns of
17 organizations exempt from income tax that are re-
18 quired to file Form 4720 returns of excise taxes
19 shall be an automatic 6-month period beginning on
20 the due date for filing the return (without regard to
21 any extensions).

22 (6) The maximum extension for the returns of
23 trusts required to file Form 5227 shall be an auto-
24 matic 6-month period beginning on the due date for
25 filing the return (without regard to any extensions).

1 (7) The maximum extension for filing Form
2 6069, Return of Excise Tax on Excess Contributions
3 to Black Lung Benefit Trust Under Section 4953
4 and Computation of Section 192 Deduction, shall be
5 an automatic 6-month period beginning on the due
6 date for filing the return (without regard to any ex-
7 tensions).

8 (8) The maximum extension for a taxpayer re-
9 quired to file Form 8870 shall be an automatic 6-
10 month period beginning on the due date for filing
11 the return (without regard to any extensions).

12 (9) The due date of Form 3520-A, Annual In-
13 formation Return of a Foreign Trust with a United
14 States Owner, shall be the 15th day of the 3d month
15 after the close of the trust's taxable year, and the
16 maximum extension shall be a 6-month period begin-
17 ning on such day.

18 (10) The due date of Form 3520, Annual Re-
19 turn to Report Transactions with Foreign Trusts
20 and Receipt of Certain Foreign Gifts, for calendar
21 year filers shall be April 15 with a maximum exten-
22 sion for a 6-month period ending on October 15.

23 (11) The due date of FinCEN Report 114 (re-
24 lating to Report of Foreign Bank and Financial Ac-
25 counts) shall be April 15 with a maximum extension

1 for a 6-month period ending on October 15 and with
 2 provision for an extension under rules similar to the
 3 rules in Treas. Reg. section 1.6081-5. For any tax-
 4 payer required to file such Form for the first time,
 5 any penalty for failure to timely request for, or file,
 6 an extension, may be waived by the Secretary.

7 (c) CORPORATIONS PERMITTED STATUTORY AUTO-
 8 MATIC 6-MONTH EXTENSION OF INCOME TAX RE-
 9 TURNS.—

10 (1) IN GENERAL.—Section 6081(b) of such
 11 Code is amended—

12 (A) by striking “3 months” and inserting
 13 “6 months”, and

14 (B) by adding at the end the following: “In
 15 the case of any return for a taxable year of a
 16 C corporation which ends on December 31 and
 17 begins before January 1, 2026, the first sen-
 18 tence of this subsection shall be applied by sub-
 19 stituting ‘5 months’ for ‘6 months’. In the case
 20 of any return for a taxable year of a C corpora-
 21 tion which ends on June 30 and begins before
 22 January 1, 2026, the first sentence of this sub-
 23 section shall be applied by substituting ‘7
 24 months’ for ‘6 months’.”.

1 (2) EFFECTIVE DATE.—The amendments made
 2 by this subsection shall apply to returns for taxable
 3 years beginning after December 31, 2015.

4 **SEC. 2007. TRANSFERS OF EXCESS PENSION ASSETS TO RE-**
 5 **TIREE HEALTH ACCOUNTS.**

6 (a) IN GENERAL.—Section 420(b)(4) of the Internal
 7 Revenue Code of 1986 is amended by striking “December
 8 31, 2021” and inserting “December 31, 2025”.

9 (b) CONFORMING ERISA AMENDMENTS.—

10 (1) Sections 101(e)(3), 403(c)(1), and
 11 408(b)(13) of the Employee Retirement Income Se-
 12 curity Act of 1974 (29 U.S.C. 1021(e)(3),
 13 1103(c)(1), 1108(b)(13)) are each amended by strik-
 14 ing “MAP-21” and inserting “Surface Transpor-
 15 tation and Veterans Health Care Choice Improve-
 16 ment Act of 2015”.

17 (2) Section 408(b)(13) of such Act (29 U.S.C.
 18 1108(b)(13)) is amended by striking “January 1,
 19 2022” and inserting “January 1, 2026”.

20 **SEC. 2008. EQUALIZATION OF HIGHWAY TRUST FUND EX-**
 21 **CISE TAXES ON LIQUEFIED NATURAL GAS,**
 22 **LIQUEFIED PETROLEUM GAS, AND COM-**
 23 **PRESSED NATURAL GAS.**

24 (a) LIQUEFIED PETROLEUM GAS.—

1 (1) IN GENERAL.—Section 4041(a)(2)(B) of the
2 Internal Revenue Code of 1986 is amended by strik-
3 ing “and” at the end of clause (i), by redesignating
4 clause (ii) as clause (iii), and by inserting after
5 clause (i) the following new clause:

6 “(ii) in the case of liquefied petroleum
7 gas, 18.3 cents per energy equivalent of a
8 gallon of gasoline, and”.

9 (2) ENERGY EQUIVALENT OF A GALLON OF
10 GASOLINE.—Section 4041(a)(2) of such Code is
11 amended by adding at the end the following:

12 “(C) ENERGY EQUIVALENT OF A GALLON
13 OF GASOLINE.—For purposes of this para-
14 graph, the term ‘energy equivalent of a gallon
15 of gasoline’ means, with respect to a liquefied
16 petroleum gas fuel, the amount of such fuel
17 having a Btu content of 115,400 (lower heating
18 value). For purposes of the preceding sentence,
19 a Btu content of 115,400 (lower heating value)
20 is equal to 5.75 pounds of liquefied petroleum
21 gas.”.

22 (b) LIQUEFIED NATURAL GAS.—

23 (1) IN GENERAL.—Section 4041(a)(2)(B) of
24 such Code, as amended by subsection (a)(1), is
25 amended by striking “and” at the end of clause (ii),

1 by striking the period at the end of clause (iii) and
 2 inserting “, and” and by inserting after clause (iii)
 3 the following new clause:

4 “(iv) in the case of liquefied natural
 5 gas, 24.3 cents per energy equivalent of a
 6 gallon of diesel.”.

7 (2) ENERGY EQUIVALENT OF A GALLON OF
 8 DIESEL.—Section 4041(a)(2) of such Code, as
 9 amended by subsection (a)(2), is amended by adding
 10 at the end the following:

11 “(D) ENERGY EQUIVALENT OF A GALLON
 12 OF DIESEL.—For purposes of this paragraph,
 13 the term ‘energy equivalent of a gallon of diesel’
 14 means, with respect to a liquefied natural gas
 15 fuel, the amount of such fuel having a Btu con-
 16 tent of 128,700 (lower heating value). For pur-
 17 poses of the preceding sentence, a Btu content
 18 of 128,700 (lower heating value) is equal to
 19 6.06 pounds of liquefied natural gas.”.

20 (3) CONFORMING AMENDMENTS.—Section
 21 4041(a)(2)(B)(iii) of such Code, as redesignated by
 22 subsection (a)(1), is amended—

23 (A) by striking “liquefied natural gas,”
 24 and

1 (B) by striking “peat), and” and inserting
 2 “peat) and”.

3 (c) ENERGY EQUIVALENT OF A GALLON OF GASO-
 4 LINE TO COMPRESSED NATURAL GAS.—Section
 5 4041(a)(3) of such Code is amended by adding at the end
 6 the following:

7 “(D) ENERGY EQUIVALENT OF A GALLON
 8 OF GASOLINE.—For purposes of this para-
 9 graph, the term ‘energy equivalent of a gallon
 10 of gasoline’ means 5.66 pounds of compressed
 11 natural gas.”.

12 (d) EFFECTIVE DATE.—The amendments made by
 13 this section shall apply to any sale or use of fuel after
 14 December 31, 2015.

15 **TITLE III—ADDITIONAL** 16 **PROVISIONS**

17 **SEC. 3001. SERVICE FEES.**

18 Paragraph (4) of section 44940(i) of title 49, United
 19 States Code, is amended by adding at the end the fol-
 20 lowing new subparagraphs:

21 “(K) \$1,560,000,000 for fiscal year 2024.

22 “(L) \$1,600,000,000 for fiscal year
 23 2025.”.

TITLE IV—VETERANS PROVISIONS

SEC. 4001. SHORT TITLE.

This title may be cited as the “VA Budget and Choice Improvement Act”.

SEC. 4002. PLAN TO CONSOLIDATE PROGRAMS OF DEPARTMENT OF VETERANS AFFAIRS TO IMPROVE ACCESS TO CARE.

(a) PLAN.—The Secretary of Veterans Affairs shall develop a plan to consolidate all non-Department provider programs by establishing a new, single program to be known as the “Veterans Choice Program” to furnish hospital care and medical services to veterans enrolled in the system of patient enrollment established under section 1705(a) of title 38, United States Code, at non-Department facilities.

(b) ELEMENTS.—The plan developed under subsection (a) to establish the Veterans Choice Program to furnish hospital care and medical services at non-Department facilities shall include, at a minimum, the following:

(1) A standardized method to furnish such care and services that incorporates the strengths of the non-Department provider programs into a single streamlined program that the Secretary administers uniformly in each Veterans Service Integrated Net-

1 work and throughout the medical system of the Vet-
2 erans Health Administration.

3 (2) An identification of the eligibility require-
4 ments for any such care and services, including with
5 respect to service-connected disabilities and non-
6 service-connected disabilities.

7 (3) A description of the authorization process
8 for such care or medical services, including with re-
9 spect to identifying the roles of clinicians, sched-
10 ulers, any third-party administrators, the Chief
11 Business Office of the Department, and any other
12 entity involved in the authorization process.

13 (4) The structuring of the billing and reim-
14 bursement process, including the use of third-party
15 medical claims adjudicators or technology that sup-
16 ports automatic adjudication.

17 (5) A description of the reimbursement rate to
18 be paid to health care providers under such pro-
19 gram.

20 (6) An identification of how the Secretary will
21 determine the eligibility requirements of health care
22 providers at non-Department facilities to participate
23 in such program, including how the Secretary plans
24 to structure a non-Department care network to allow

1 the maximum amount of flexibility in providing care
2 and services under the program.

3 (7) An explanation of the processes to be used
4 to ensure that the Secretary will fully comply with
5 all requirements of chapter 39 of title 31, United
6 States Code (commonly referred to as the “Prompt
7 Payment Act”), in paying for such care and services
8 furnished at non-Department facilities.

9 (8) A description of how, to the greatest extent
10 practicable, the Secretary plans to use infrastructure
11 and networks of non-Department provider programs
12 that exist as of the date of the plan to implement
13 such program.

14 (9) A description of how—

15 (A) health care providers at non-Depart-
16 ment facilities that furnish such care or services
17 to veterans under such program will have access
18 to, and transmit back to the Department, the
19 medical records of such veterans; and

20 (B) the Department will receive from such
21 non-Department providers such medical records
22 and any other relevant information.

23 (10) A description of how the Secretary plans
24 to ensure an efficient transition to such program for
25 veterans who participate in the non-Department pro-

1 vider programs, including a timeline, milestones, and
2 estimated costs for implementation, outreach, and
3 training.

4 (c) SUBMISSION.—Not later than November 1, 2015,
5 the Secretary shall submit to the Committees on Veterans’
6 Affairs of the House of Representatives and the Senate
7 a report containing—

8 (1) a description of each non-Department pro-
9 vider program and the statutory authority for each
10 such program;

11 (2) the plan under subsection (a);

12 (3) the estimated costs and budgetary require-
13 ments to implement the plan and to furnish hospital
14 care and medical services pursuant to such plan; and

15 (4) any recommendations for legislative pro-
16 posals the Secretary determines necessary to imple-
17 ment such plan.

18 (d) DEFINITIONS.—In this section:

19 (1) The term “non-Department facility” has
20 the meaning given that term in section 1701 of title
21 38, United States Code.

22 (2) The term “non-Department provider pro-
23 grams” means each program administered by the
24 Secretary of Veterans Affairs under which the Sec-
25 retary enters into contracts or other agreements

1 with health care providers at non-Department facili-
2 ties to furnish hospital care and medical services to
3 veterans, including pursuant to the following:

4 (A) Section 1703 of title 38, United States
5 Code.

6 (B) The Veterans Choice Program estab-
7 lished by section 101 of the Veterans Access,
8 Choice, and Accountability Act of 2014 (Public
9 Law 113–146; 38 U.S.C. 1701 note).

10 (C) The Patient Centered Community Care
11 Program (known as “PC3”).

12 (D) The pilot program established by sec-
13 tion 403 of the Veterans’ Mental Health and
14 Other Care Improvements Act of 2008 (Public
15 Law 110–387; 38 U.S.C. 1703 note) (known as
16 “Project ARCH”).

17 (E) Contracts relating to dialysis.

18 (F) Agreements entered into by the Sec-
19 retary with—

20 (i) the Secretary of Defense, the Di-
21 rector of the Indian Health Service, or any
22 the head of any other department or agen-
23 cy of the Federal Government; or

24 (ii) any academic affiliate or other
25 non-governmental entity.

1 (G) Programs relating to emergency care,
2 including under sections 1725 and 1728 of title
3 38, United States Code.

4 **SEC. 4003. FUNDING ACCOUNT FOR NON-DEPARTMENT**
5 **CARE.**

6 Each budget of the President submitted to Congress
7 under section 1105 of title 31, United States Code, for
8 fiscal year 2017 and each fiscal year thereafter shall in-
9 clude an appropriations account for non-Department pro-
10 vider programs (as defined in section 2(d)) to be com-
11 prised of—

12 (1) discretionary medical services funding that
13 is designated for hospital care and medical services
14 furnished at non-Department facilities; and

15 (2) any funds transferred for such purpose
16 from the Veterans Choice Fund established by sec-
17 tion 802 of the Veterans Access, Choice, and Ac-
18 countability Act of 2014 (Public Law 113–146; 128
19 Stat. 1802).

20 **SEC. 4004. TEMPORARY AUTHORIZATION OF USE OF VET-**
21 **ERANS CHOICE FUNDS FOR CERTAIN PRO-**
22 **GRAMS.**

23 (a) IN GENERAL.—Subsection (c) of section 802 of
24 the Veterans Access, Choice, and Accountability Act of

1 2014 (Public Law 113–146; 128 Stat. 1802) is amend-
2 ed—

3 (1) in paragraph (1), by striking “Any
4 amounts” and inserting “Except as provided by
5 paragraph (3), any amounts”; and

6 (2) by adding at the end the following para-
7 graph:

8 “(3) TEMPORARY AUTHORITY FOR OTHER
9 USES.—

10 “(A) OTHER NON-DEPARTMENT CARE.—In
11 addition to the use of amounts described in
12 paragraph (1), of the amounts deposited in the
13 Veterans Choice Fund, not more than
14 \$3,348,500,000 may be used by the Secretary
15 during the period described in subparagraph
16 (C) for amounts obligated by the Secretary on
17 or after May 1, 2015, to furnish health care to
18 individuals pursuant to chapter 17 of title 38,
19 United States Code, at non-Department facili-
20 ties, including pursuant to non-Department
21 provider programs other than the program es-
22 tablished by section 101.

23 “(B) HEPATITIS C.—Of the amount speci-
24 fied in subparagraph (A), not more than
25 \$500,000,000 may be used by the Secretary

1 during the period described in subparagraph
2 (C) for pharmaceutical expenses relating to the
3 treatment of Hepatitis C.

4 “(C) PERIOD DESCRIBED.—The period de-
5 scribed in this subparagraph is the period be-
6 ginning on the date of the enactment of the VA
7 Budget and Choice Improvement Act and end-
8 ing on October 1, 2015.

9 “(D) REPORTS.—Not later than 14 days
10 after the date of the enactment of the VA
11 Budget and Choice Improvement Act, and not
12 less frequently than once every 14-day period
13 thereafter during the period described in sub-
14 paragraph (C), the Secretary shall submit to
15 the appropriate congressional committees a re-
16 port detailing—

17 “(i) the amounts used by the Sec-
18 retary pursuant to subparagraphs (A) and
19 (B); and

20 “(ii) an identification of such amounts
21 listed by the non-Department provider pro-
22 gram for which the amounts were used.

23 “(E) DEFINITIONS.—In this paragraph:

24 “(i) The term ‘appropriate congres-
25 sional committees’ means—

1 “(I) the Committee on Veterans’
 2 Affairs and the Committee on Appro-
 3 priations of the House of Representa-
 4 tives; and

5 “(II) the Committee on Veterans’
 6 Affairs and the Committee on Appro-
 7 priations of the Senate.

8 “(ii) The term ‘non-Department facili-
 9 ties’ has the meaning given that term in
 10 section 1701 of title 38, United States
 11 Code.

12 “(iii) The term ‘non-Department pro-
 13 vider program’ has the meaning given that
 14 term in section 4002(d) of the VA Budget
 15 and Choice Improvement Act.”.

16 (b) CONFORMING AMENDMENT.—Subsection (d)(1)
 17 of such section is amended by inserting before the period
 18 at the end the following: “(or for hospital care and medical
 19 services pursuant to subsection (c)(3) of this section)”.

20 **SEC. 4005. MODIFICATIONS OF VETERANS CHOICE PRO-**
 21 **GRAM.**

22 (a) INCREASED PERIOD OF FOLLOW-UP CARE.—
 23 Subsection (h) of section 101 of the Veterans Access,
 24 Choice, and Accountability Act of 2014 (Public Law 113–

1 146; 38 U.S.C. 1701 note) is amended by striking “(but
2 for a period not exceeding 60 days)”.

3 (b) EXPANSION OF ELIGIBILITY.—Such section is
4 further amended—

5 (1) by striking paragraph (1) of subsection (b)
6 and inserting the following new paragraph:

7 “(1) the veteran is enrolled in the patient en-
8 rollment system of the Department of Veterans Af-
9 fairs established and operated under section 1705 of
10 title 38, United States Code, including any such vet-
11 eran who has not received hospital care or medical
12 services from the Department and has contacted the
13 Department seeking an initial appointment from the
14 Department for the receipt of such care or services;
15 and”; and

16 (2) in subsection (g)(1), by striking “In the
17 case” and all that follows through “, when” and in-
18 sert “When”.

19 (c) EXPANSION OF PROVIDERS.—Such section is fur-
20 ther amended—

21 (1) in subsection (a)(1)(B), by adding at the
22 end the following new clause:

23 “(v) Subject to subsection (d)(5), a
24 health care provider not otherwise covered
25 under any of clauses (i) through (iv).”; and

1 (2) in subsection (d), by adding at the end the
2 following new paragraph:

3 “(5) AGREEMENTS WITH OTHER PROVIDERS.—

4 In accordance with the rates determined pursuant to
5 paragraph (2), the Secretary may enter into agree-
6 ments under paragraph (1) for furnishing care and
7 services to eligible veterans under this section with
8 an entity specified in subsection (a)(1)(B)(v) if the
9 entity meets criteria established by the Secretary for
10 purposes of this section.”.

11 (d) CLARIFICATION OF WAIT TIMES.—Subparagraph
12 (A) of subsection (b)(2) of such section is amended to read
13 as follows:

14 “(A) attempts, or has attempted, to sched-
15 ule an appointment for the receipt of hospital
16 care or medical services under chapter 17 of
17 title 38, United States Code, but is unable to
18 schedule an appointment within—

19 “(i) the wait-time goals of the Vet-
20 erans Health Administration for the fur-
21 nishing of such care or services; or

22 “(ii) with respect to such care or serv-
23 ices that are clinically necessary, the period
24 determined necessary for such care or serv-

1 ices if such period is shorter than such
2 wait-time goals;”.

3 (e) MODIFICATION OF DISTANCE REQUIREMENT.—
4 Subparagraph (B) of subsection (b)(2) of such section is
5 amended to read as follows:

6 “(B) resides more than 40 miles (as cal-
7 culated based on distance traveled) from—

8 “(i) with respect to a veteran who is
9 seeking primary care, a medical facility of
10 the Department, including a community-
11 based outpatient clinic, that is able to pro-
12 vide such primary care by a full-time pri-
13 mary care physician; or

14 “(ii) with respect to a veteran not cov-
15 ered under clause (i), the medical facility
16 of the Department, including a community-
17 based outpatient clinic, that is closest to
18 the residence of the veteran;”.

19 **SEC. 4006. LIMITATION ON DIALYSIS PILOT PROGRAM.**

20 (a) LIMITATION.—None of the funds authorized to
21 be appropriated or otherwise made available to the Sec-
22 retary of Veterans Affairs may be used to expand the di-
23 alysis pilot program or to create any new dialysis capa-
24 bility provided by the Department in a facility that is not
25 an initial facility under the dialysis pilot program until—

1 (1) an independent analysis of the dialysis pilot
2 program is conducted for each such initial facility;

3 (2) the Secretary submits to the appropriate
4 congressional committees the report under sub-
5 section (b); and

6 (3) a period of 180 days has elapsed following
7 the date on which the Secretary submits such report.

8 (b) REPORT.—The Secretary shall submit to the ap-
9 propriate congressional committees a report containing
10 the following:

11 (1) The independent analysis described in sub-
12 section (a)(1).

13 (2) A five-year dialysis investment plan explain-
14 ing all of the options of the Secretary for delivering
15 dialysis care to veterans, including how and where
16 such care will be delivered.

17 (c) DEFINITIONS.—In this section:

18 (1) The term “appropriate congressional com-
19 mittees” means—

20 (A) the Committee on Veterans’ Affairs
21 and the Committee on Appropriations of the
22 House of Representatives; and

23 (B) the Committee on Veterans’ Affairs
24 and the Committee on Appropriations of the
25 Senate.

1 (2) The term “dialysis pilot program” means
 2 the pilot demonstration program approved by the
 3 Under Secretary of Veterans Affairs for Health in
 4 August 2010 and by the Secretary of Veterans Af-
 5 fairs in September 2010 to provide dialysis care to
 6 patients at certain outpatient facilities operated by
 7 the Department of Veterans Affairs.

8 (3) The term “initial facility” means one of the
 9 four outpatient facilities identified by the Secretary
 10 to participate in the dialysis pilot program prior to
 11 the date of the enactment of this Act.

12 **SEC. 4007. AMENDMENTS TO INTERNAL REVENUE CODE**
 13 **WITH RESPECT TO HEALTH COVERAGE OF**
 14 **VETERANS.**

15 (a) EXEMPTION IN DETERMINATION OF EMPLOYER
 16 HEALTH INSURANCE MANDATE.—

17 (1) IN GENERAL.—Section 4980H(c)(2) of the
 18 Internal Revenue Code of 1986 is amended by add-
 19 ing at the end the following:

20 “(F) EXEMPTION FOR HEALTH COVERAGE
 21 UNDER TRICARE OR THE VETERANS ADMINIS-
 22 TRATION.—Solely for purposes of determining
 23 whether an employer is an applicable large em-
 24 ployer under this paragraph for any month, an
 25 individual shall not be taken into account as an

employee for such month if such individual has
medical coverage for such month under—

“(i) chapter 55 of title 10, United
States Code, including coverage under the
TRICARE program, or

“(ii) under a health care program
under chapter 17 or 18 of title 38, United
States Code, as determined by the Sec-
retary of Veterans Affairs, in coordination
with the Secretary of Health and Human
Services and the Secretary.”.

(2) EFFECTIVE DATE.—The amendment made
by this subsection shall apply to months beginning
after December 31, 2013.

(b) ELIGIBILITY FOR HEALTH SAVINGS ACCOUNT
NOT AFFECTED BY RECEIPT OF MEDICAL CARE FOR
SERVICE-CONNECTED DISABILITY.—

(1) IN GENERAL.—Section 223(c)(1) of the In-
ternal Revenue Code of 1986 is amended by adding
at the end the following new subparagraph:

“(C) SPECIAL RULE FOR INDIVIDUALS ELI-
GIBLE FOR CERTAIN VETERANS BENEFITS.—An
individual shall not fail to be treated as an eli-
gible individual for any period merely because
the individual receives hospital care or medical

1 services under any law administered by the Sec-
 2 retary of Veterans Affairs for a service-con-
 3 nected disability (within the meaning of section
 4 101(16) of title 38, United States Code).”.

5 (2) EFFECTIVE DATE.—The amendment made
 6 by this subsection shall apply to months beginning
 7 after December 31, 2015.

8 **SEC. 4008. EMERGENCY DESIGNATIONS.**

9 (a) IN GENERAL.—This title, except for section 4007,
 10 is designated as an emergency requirement pursuant to
 11 section 4(g) of the Statutory Pay-As-You-Go Act of 2010
 12 (2 U.S.C. 933(g)).

13 (b) DESIGNATION IN SENATE.—In the Senate, this
 14 title, except for section 4007, is designated as an emer-
 15 gency requirement pursuant to section 403(a) of S. Con.
 16 Res. 13 (111th Congress), the concurrent resolution on
 17 the budget for fiscal year 2010.

Passed the House of Representatives July 29, 2015.

Attest:

Clerk.

114TH CONGRESS
1ST SESSION

H. R. 3236

AN ACT

To provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund, to provide resource flexibility to the Department of Veterans Affairs for health care services, and for other purposes.