

114TH CONGRESS  
1ST SESSION

# H. R. 3236

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.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 28, 2015

Mr. SHUSTER (for himself, Mr. RYAN of Wisconsin, and Mr. MILLER of Florida) introduced the following bill; which was referred to the Committee on Transportation and Infrastructure, and in addition to the Committees on Ways and Means, Energy and Commerce, Science, Space, and Technology, Natural Resources, Veterans' Affairs, Education and the Workforce, the Budget, and Homeland Security, 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

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## A BILL

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,*

1 **SECTION 1. SHORT TITLE; RECONCILIATION OF FUNDS;**

2 **TABLE OF CONTENTS.**

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

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

15 (c) TABLE OF CONTENTS.—The table of contents for  
16 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 TRANSPORTATION PROGRAM EXTENSION**

## **4 Subtitle A—Federal-Aid Highways**

### **5 SEC. 1001. EXTENSION OF FEDERAL-AID HIGHWAY PROGRAMS.**

**7 (a) IN GENERAL.**—Section 1001(a) of the Highway  
**8 and Transportation Funding Act of 2014 (128 Stat.**

1 1840) is amended by striking “July 31, 2015” and insert-  
 2 ing “October 29, 2015”.

3 (b) AUTHORIZATION OF APPROPRIATIONS.—

4 (1) HIGHWAY TRUST FUND.—Section  
 5 1001(b)(1) of the Highway and Transportation  
 6 Funding Act of 2014 (128 Stat. 1840) is amended  
 7 to read as follows:

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

12 “(A) for fiscal year 2015, a sum equal to  
 13 the total amount authorized to be appropriated  
 14 out of the Highway Trust Fund (other than the  
 15 Mass Transit Account) for programs, projects,  
 16 and activities for fiscal year 2014 under divi-  
 17 sions A and E of MAP-21 (Public Law 112–  
 18 141) and title 23, United States Code (exclud-  
 19 ing chapter 4 of that title); and

20 “(B) for the period beginning on October  
 21 1, 2015, and ending on October 29, 2015, <sup>29</sup>/<sub>366</sub>  
 22 of the total amount authorized to be appro-  
 23 priated out of the Highway Trust Fund (other  
 24 than the Mass Transit Account) for programs,  
 25 projects, and activities for fiscal year 2015

1 under divisions A and E of MAP-21 (Public  
2 Law 112-141) and title 23, United States Code  
3 (excluding chapter 4 of that title).”.

4 (2) GENERAL FUND.—Section 1123(h)(1) of  
5 MAP-21 (23 U.S.C. 202 note) is amended by strik-  
6 ing “each of fiscal years 2013 and 2014 and  
7 \$24,986,301 out of the general fund of the Treasury  
8 to carry out the program for the period beginning on  
9 October 1, 2014, and ending on July 31, 2015” and  
10 inserting “each of fiscal years 2013 through 2015  
11 and \$2,377,049 out of the general fund of the  
12 Treasury to carry out the program for the period be-  
13 ginning on October 1, 2015, and ending on October  
14 29, 2015”.

15 (c) USE OF FUNDS.—

16 (1) IN GENERAL.—Section 1001(c)(1) of the  
17 Highway and Transportation Funding Act of 2014  
18 (128 Stat. 1840) is amended by striking “(1) IN  
19 GENERAL.—” and all that follows through “to carry  
20 out programs” and inserting the following:

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

24 “(A) for fiscal year 2015 shall be distrib-  
25 uted, administered, limited, and made available

for obligation in the same manner and at the same levels as the amounts of funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for fiscal year 2014; and

“(B) for the period beginning on October 1, 2015, and ending on October 29, 2015, shall be distributed, administered, limited, and made available for obligation in the same manner and at the same levels as <sup>29</sup>/<sub>366</sub> of the amounts of funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for fiscal year 2015, to carry out programs”.

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

(A) in subsection (a)—

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

(ii) by striking paragraph (3) and inserting the following:

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

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

(B) in subsection (b)(12)—

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

(ii) by striking “, and for the period beginning on October 1, 2014, and ending on July 31, 2015, only in an amount equal to \$639,000,000, less any reductions that would have otherwise been required for that year by section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a), then multiplied by  $^{304}_{365}$  for that period” and inserting “, and for the period beginning on October 1, 2015, and ending on October 29, 2015, only in an amount equal to \$639,000,000, less any reductions that would have otherwise been required for that year by section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a), then multiplied by  $^{29}_{366}$  for that period”;

(C) in subsection (c)—

(i) in the matter preceding paragraph (1) by striking “each of fiscal years 2013

1 through 2014 and for the period beginning  
2 on October 1, 2014, and ending on July  
3 31, 2015” and inserting “each of fiscal  
4 years 2013 through 2015 and for the pe-  
5 riod beginning on October 1, 2015, and  
6 ending on October 29, 2015”; and

7 (ii) in paragraph (2) in the matter  
8 preceding subparagraph (A) by striking  
9 “for the period beginning on October 1,  
10 2014, and ending on July 31, 2015, that  
11 is equal to  $\frac{304}{365}$  of such unobligated bal-  
12 ance” and inserting “for the period begin-  
13 ning on October 1, 2015, and ending on  
14 October 29, 2015, that is equal to  $\frac{29}{366}$  of  
15 such unobligated balance”;

16 (D) in subsection (d) in the matter pre-  
17 ceding paragraph (1) by striking “2015” and  
18 inserting “2016”; and

19 (E) in subsection (f)(1) in the matter pre-  
20 ceding subparagraph (A) by striking “each of  
21 fiscal years 2013 through 2014 and for the pe-  
22 riod beginning on October 1, 2014, and ending  
23 on July 31, 2015” and inserting “each of fiscal  
24 years 2013 through 2015 and for the period be-



1           ginning on October 1, 2015, and ending on Oc-  
2           tober 29, 2015”.

3 **SEC. 1002. ADMINISTRATIVE EXPENSES.**

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

6           (1) in subsection (a) by striking “for adminis-  
7       trative expenses of the Federal-aid highway program  
8       \$366,465,753 for the period beginning on October 1,  
9       2014, and ending on July 31, 2015.” and inserting  
10      “for administrative expenses of the Federal-aid high-  
11      way program—

12           “(1) \$440,000,000 for fiscal year 2015; and

13           “(2) \$34,863,388 for the period beginning on  
14      October 1, 2015, and ending on October 29, 2015.”;  
15      and

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

18           “(2) for fiscal year 2015 and for the period be-  
19      ginning on October 1, 2015, and ending on October  
20      29, 2015, subject to the limitations on administra-  
21      tive expenses under the heading ‘Federal Highway  
22      Administration’ in appropriations Acts that apply,  
23      respectively, to that fiscal year and period.”.

1     **Subtitle B—Extension of Highway**  
2                     **Safety Programs**

3     **SEC. 1101. EXTENSION OF NATIONAL HIGHWAY TRAFFIC**  
4                     **SAFETY ADMINISTRATION HIGHWAY SAFETY**  
5                     **PROGRAMS.**

6             (a) EXTENSION OF PROGRAMS.—

7                     (1) HIGHWAY SAFETY PROGRAMS.—Section  
8             31101(a)(1) of MAP–21 (126 Stat. 733) is amend-  
9             ed—

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

12                     (B) by striking subparagraph (C) and in-  
13             serting the following:

14                     “(C) \$235,000,000 for fiscal year 2015;  
15             and

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

19                     (2) HIGHWAY SAFETY RESEARCH AND DEVEL-  
20             OPMENT.—Section 31101(a)(2) of MAP–21 (126  
21             Stat. 733) is amended—

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

24                     (B) by striking subparagraph (C) and in-  
25             serting the following:

1 “(C) \$113,500,000 for fiscal year 2015;

2 and

3 “(D) \$8,993,169 for the period beginning  
4 on October 1, 2015, and ending on October 29,  
5 2015.”.

6 (3) NATIONAL PRIORITY SAFETY PROGRAMS.—  
7 Section 31101(a)(3) of MAP–21 (126 Stat. 733) is  
8 amended—

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

11 (B) by striking subparagraph (C) and in-  
12 serting the following:

13 “(C) \$272,000,000 for fiscal year 2015;

14 and

15 “(D) \$21,551,913 for the period beginning  
16 on October 1, 2015, and ending on October 29,  
17 2015.”.

18 (4) NATIONAL DRIVER REGISTER.—Section  
19 31101(a)(4) of MAP–21 (126 Stat. 733) is amend-  
20 ed—

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

23 (B) by striking subparagraph (C) and in-  
24 serting the following:

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

1           “(D) \$396,175 for the period beginning on  
2           October 1, 2015, and ending on October 29,  
3           2015.”.

4           (5) HIGH VISIBILITY ENFORCEMENT PRO-  
5           GRAM.—

6           (A) AUTHORIZATION OF APPROPRIA-  
7           TIONS.—Section 31101(a)(5) of MAP-21 (126  
8           Stat. 733) is amended—

9                   (i) by striking “and” at the end of  
10                  subparagraph (B); and

11                   (ii) by striking subparagraph (C) and  
12                  inserting the following:

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

14                  “(D) \$2,297,814 for the period beginning  
15                  on October 1, 2015, and ending on October 29,  
16                  2015.”.

17           (B) LAW ENFORCEMENT CAMPAIGNS.—  
18           Section 2009(a) of SAFETEA-LU (23 U.S.C.  
19           402 note) is amended—

20                   (i) in the first sentence by striking  
21                  “each of fiscal years 2013 and 2014 and  
22                  in the period beginning on October 1,  
23                  2014, and ending on July 31, 2015” and  
24                  inserting “each of fiscal years 2013  
25                  through 2015 and in the period beginning

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

(ii) in the second sentence by striking “each of fiscal years 2013 and 2014 and in the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2013 through 2015 and in the period beginning on October 1, 2015, and ending on October 29, 2015.”.

(6) ADMINISTRATIVE EXPENSES.—Section 31101(a)(6) of MAP-21 (126 Stat. 733) is amended—

(A) by striking “and” at the end of subparagraph (B); and

(B) by striking subparagraph (C) and inserting the following:

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

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

(b) COOPERATIVE RESEARCH AND EVALUATION.—Section 403(f)(1) of title 23, United States Code, is amended by striking “each fiscal year ending before October 1, 2014, and \$2,082,192 of the total amount available

1 for apportionment to the States for highway safety pro-  
 2 grams under section 402(c) in the period beginning on Oc-  
 3 tober 1, 2014, and ending on July 31, 2015,” and insert-  
 4 ing “each fiscal year ending before October 1, 2015, and  
 5 \$198,087 of the total amount available for apportionment  
 6 to the States for highway safety programs under section  
 7 402(c) in the period beginning on October 1, 2015, and  
 8 ending on October 29, 2015,”.

9 (c) APPLICABILITY OF TITLE 23.—Section 31101(c)  
 10 of MAP-21 (126 Stat. 733) is amended by striking “fiscal  
 11 years 2013 and 2014 and for the period beginning on Oc-  
 12 tober 1, 2014, and ending on July 31, 2015,” and insert-  
 13 ing “each of fiscal years 2013 through 2015 and for the  
 14 period beginning on October 1, 2015, and ending on Octo-  
 15 ber 29, 2015,”.

16 **SEC. 1102. EXTENSION OF FEDERAL MOTOR CARRIER SAFE-**  
 17 **TY ADMINISTRATION PROGRAMS.**

18 (a) MOTOR CARRIER SAFETY GRANTS.—Section  
 19 31104(a) of title 49, United States Code, is amended—

20 (1) by striking “and” at the end of paragraph

21 (9); and

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

24 “(10) \$218,000,000 for fiscal year 2015; and

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

3 (b) ADMINISTRATIVE EXPENSES.—Section  
4 31104(i)(1) of title 49, United States Code, is amended—

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

7 (2) by striking subparagraph (J) and inserting  
8 the following:

9 “(J) \$259,000,000 for fiscal year 2015;  
10 and

11 “(K) \$20,521,858 for the period beginning  
12 on October 1, 2015, and ending on October 29,  
13 2015.”.

14 (c) GRANT PROGRAMS.—

15 (1) COMMERCIAL DRIVER’S LICENSE PROGRAM  
16 IMPROVEMENT GRANTS.—Section 4101(c)(1) of  
17 SAFETEA–LU (119 Stat. 1715) is amended by  
18 striking “each of fiscal years 2013 and 2014 and  
19 \$24,986,301 for the period beginning on October 1,  
20 2014, and ending on July 31, 2015” and inserting  
21 “each of fiscal years 2013 through 2015 and  
22 \$2,377,049 for the period beginning on October 1,  
23 2015, and ending on October 29, 2015”.

24 (2) BORDER ENFORCEMENT GRANTS.—Section  
25 4101(c)(2) of SAFETEA–LU (119 Stat. 1715) is

1 amended by striking “each of fiscal years 2013 and  
2 2014 and \$26,652,055 for the period beginning on  
3 October 1, 2014, and ending on July 31, 2015” and  
4 inserting “each of fiscal years 2013 through 2015  
5 and \$2,535,519 for the period beginning on October  
6 1, 2015, and ending on October 29, 2015”.

7 (3) PERFORMANCE AND REGISTRATION INFOR-  
8 MATION SYSTEM MANAGEMENT GRANT PROGRAM.—  
9 Section 4101(c)(3) of SAFETEA-LU (119 Stat.  
10 1715) is amended by striking “each of fiscal years  
11 2013 and 2014 and \$4,164,384 for the period begin-  
12 ning on October 1, 2014, and ending on July 31,  
13 2015” and inserting “each of fiscal years 2013  
14 through 2015 and \$396,175 for the period begin-  
15 ning on October 1, 2015, and ending on October 29,  
16 2015”.

17 (4) COMMERCIAL VEHICLE INFORMATION SYS-  
18 TEMS AND NETWORKS DEPLOYMENT PROGRAM.—  
19 Section 4101(c)(4) of SAFETEA-LU (119 Stat.  
20 1715) is amended by striking “each of fiscal years  
21 2013 and 2014 and \$20,821,918 for the period be-  
22 ginning on October 1, 2014, and ending on July 31,  
23 2015” and inserting “each of fiscal years 2013  
24 through 2015 and \$1,980,874 for the period begin-



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

3           (5) SAFETY DATA IMPROVEMENT GRANTS.—  
4       Section 4101(c)(5) of SAFETEA-LU (119 Stat.  
5       1715) is amended by striking “each of fiscal years  
6       2013 and 2014 and \$2,498,630 for the period begin-  
7       ning on October 1, 2014, and ending on July 31,  
8       2015” and inserting “each of fiscal years 2013  
9       through 2015 and \$237,705 for the period begin-  
10      ning on October 1, 2015, and ending on October 29,  
11      2015”.

12       (d) HIGH-PRIORITY ACTIVITIES.—Section  
13      31104(k)(2) of title 49, United States Code, is amended  
14      by striking “each of fiscal years 2006 through 2014 and  
15      up to \$12,493,151 for the period beginning on October  
16      1, 2014, and ending on July 31, 2015,” and inserting  
17      “each of fiscal years 2006 through 2015 and up to  
18      \$1,188,525 for the period beginning on October 1, 2015,  
19      and ending on October 29, 2015,”.

20       (e) NEW ENTRANT AUDITS.—Section  
21      31144(g)(5)(B) of title 49, United States Code, is amend-  
22      ed by striking “per fiscal year and up to \$26,652,055 for  
23      the period beginning on October 1, 2014, and ending on  
24      July 31, 2015,” and inserting “per fiscal year and up to

1 \$2,535,519 for the period beginning on October 1, 2015,  
2 and ending on October 29, 2015,”.

3 (f) OUTREACH AND EDUCATION.—Section 4127(e) of  
4 SAFETEA-LU (119 Stat. 1741) is amended by striking  
5 “each of fiscal years 2013 and 2014 and \$3,331,507 to  
6 the Federal Motor Carrier Safety Administration for the  
7 period beginning on October 1, 2014, and ending on July  
8 31, 2015,” and inserting “each of fiscal years 2013  
9 through 2015 and \$316,940 to the Federal Motor Carrier  
10 Safety Administration for the period beginning on October  
11 1, 2015, and ending on October 29, 2015,”.

12 (g) GRANT PROGRAM FOR COMMERCIAL MOTOR VE-  
13 HICLE OPERATORS.—Section 4134(c) of SAFETEA-LU  
14 (49 U.S.C. 31301 note) is amended by striking “each of  
15 fiscal years 2005 through 2014 and \$832,877 for the pe-  
16 riod beginning on October 1, 2014, and ending on July  
17 31, 2015,” and inserting “each of fiscal years 2005  
18 through 2015 and \$79,235 for the period beginning on  
19 October 1, 2015, and ending on October 29, 2015,”.

20 **SEC. 1103. DINGELL-JOHNSON SPORT FISH RESTORATION**  
21 **ACT.**

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

24 (1) in subsection (a) in the matter preceding  
25 paragraph (1) by striking “each fiscal year through

1       2014 and for the period beginning on October 1,  
 2       2014, and ending on July 31, 2015” and inserting  
 3       “each fiscal year through 2015 and for the period  
 4       beginning on October 1, 2015, and ending on Octo-  
 5       ber 29, 2015”; and

6               (2) in subsection (b)(1)(A) by striking “for  
 7       each fiscal year ending before October 1, 2014, and  
 8       for the period beginning on October 1, 2014, and  
 9       ending on July 31, 2015,” and inserting “for each  
 10      fiscal year ending before October 1, 2015, and for  
 11      the period beginning on October 1, 2015, and ending  
 12      on October 29, 2015,”.

## 13       **Subtitle C—Public Transportation** 14               **Programs**

### 15       **SEC. 1201. FORMULA GRANTS FOR RURAL AREAS.**

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

18               (1) in subparagraph (A) by striking “for each  
 19      fiscal year ending before October 1, 2014, and  
 20      \$4,164,384 for the period beginning on October 1,  
 21      2014, and ending on July 31, 2015,” and inserting  
 22      “for each fiscal year ending before October 1, 2015,  
 23      and \$396,175 for the period beginning on October  
 24      1, 2015, and ending on October 29, 2015,”; and

1           (2) in subparagraph (B) by striking “for each  
2       fiscal year ending before October 1, 2014, and  
3       \$20,821,918 for the period beginning on October 1,  
4       2014, and ending on July 31, 2015,” and inserting  
5       “for each fiscal year ending before October 1, 2015,  
6       and \$1,980,874 for the period beginning on October  
7       1, 2015, and ending on October 29, 2015,”.

8       **SEC. 1202. APPORTIONMENT OF APPROPRIATIONS FOR**  
9                               **FORMULA GRANTS.**

10       Section 5336(h)(1) of title 49, United States Code,  
11   is amended by striking “for each fiscal year ending before  
12   October 1, 2014, and \$24,986,301 for the period begin-  
13   ning on October 1, 2014, and ending on July 31, 2015,”  
14   and inserting “for each fiscal year ending before October  
15   1, 2015, and \$2,377,049 for the period beginning on Octo-  
16   ber 1, 2015, and ending on October 29, 2015,”.

17       **SEC. 1203. AUTHORIZATIONS FOR PUBLIC TRANSPOR-**  
18                               **TATION.**

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

21           (1) in paragraph (1) by striking “and  
22       \$7,158,575,342 for the period beginning on October  
23       1, 2014, and ending on July 31, 2015” and insert-  
24       ing “\$8,595,000,000 for fiscal year 2015, and

1       \$681,024,590 for the period beginning on October 1,  
2       2015, and ending on October 29, 2015”;

3       (2) in paragraph (2)—

4               (A) in subparagraph (A) by striking “and  
5       \$107,274,521 for the period beginning on Octo-  
6       ber 1, 2014, and ending on July 31, 2015,”  
7       and inserting “\$128,800,000 for fiscal 2015,  
8       and \$10,205,464 for the period beginning on  
9       October 1, 2015, and ending on October 29,  
10       2015,”;

11              (B) in subparagraph (B) by striking “for  
12       each of fiscal years 2013 and 2014 and  
13       \$8,328,767 for the period beginning on October  
14       1, 2014, and ending on July 31, 2015,” and in-  
15       serting “for each of fiscal years 2013 through  
16       2015 and \$792,350 for the period beginning on  
17       October 1, 2015, and ending on October 29,  
18       2015,”;

19              (C) in subparagraph (C) by striking “and  
20       \$3,713,505,753 for the period beginning on Oc-  
21       tober 1, 2014, and ending on July 31, 2015,”  
22       and inserting “\$4,458,650,000 for fiscal year  
23       2015, and \$353,281,011 for the period begin-  
24       ning on October 1, 2015, and ending on Octo-  
25       ber 29, 2015,”;

1 (D) in subparagraph (D) by striking “and  
2 \$215,132,055 for the period beginning on Octo-  
3 ber 1, 2014, and ending on July 31, 2015,”  
4 and inserting “\$258,300,000 for fiscal year  
5 2015, and \$20,466,393 for the period beginning  
6 on October 1, 2015, and ending on October 29,  
7 2015,”;

8 (E) in subparagraph (E)—

9 (i) by striking “and \$506,222,466 for  
10 the period beginning on October 1, 2014,  
11 and ending on July 31, 2015,” and insert-  
12 ing “\$607,800,000 for fiscal year 2015,  
13 and \$48,159,016 for the period beginning  
14 on October 1, 2015, and ending on Octo-  
15 ber 29, 2015,”;

16 (ii) by striking “and \$24,986,301 for  
17 the period beginning on October 1, 2014,  
18 and ending on July 31, 2015,” and insert-  
19 ing “\$30,000,000 for fiscal year 2015, and  
20 \$2,377,049 for the period beginning on  
21 October 1, 2015, and ending on October  
22 29, 2015,”; and

23 (iii) by striking “and \$16,657,534 for  
24 the period beginning on October 1, 2014,  
25 and ending on July 31, 2015,” and insert-

1           ing “\$20,000,000 for fiscal year 2015, and  
2           \$1,584,699 for the period beginning on  
3           October 1, 2015, and ending on October  
4           29, 2015,”;

5           (F) in subparagraph (F) by striking “each  
6           of fiscal years 2013 and 2014 and \$2,498,630  
7           for the period beginning on October 1, 2014,  
8           and ending on July 31, 2015,” and inserting  
9           “each of fiscal years 2013 through 2015 and  
10          \$237,705 for the period beginning on October  
11          1, 2015, and ending on October 29, 2015,”;

12          (G) in subparagraph (G) by striking “each  
13          of fiscal years 2013 and 2014 and \$4,164,384  
14          for the period beginning on October 1, 2014,  
15          and ending on July 31, 2015,” and inserting  
16          “each of fiscal years 2013 through 2015 and  
17          \$396,175 for the period beginning on October  
18          1, 2015, and ending on October 29, 2015,”;

19          (H) in subparagraph (H) by striking “each  
20          of fiscal years 2013 and 2014 and \$3,206,575  
21          for the period beginning on October 1, 2014,  
22          and ending on July 31, 2015,” and inserting  
23          “each of fiscal years 2013 through 2015 and  
24          \$305,055 for the period beginning on October  
25          1, 2015, and ending on October 29, 2015,”;

1 (I) in subparagraph (I) by striking “and  
2 \$1,803,927,671 for the period beginning on Oc-  
3 tober 1, 2014, and ending on July 31, 2015,”  
4 and inserting “\$2,165,900,000 for fiscal year  
5 2015, and \$171,615,027 for the period begin-  
6 ning on October 1, 2015, and ending on Octo-  
7 ber 29, 2015,”;

8 (J) in subparagraph (J) by striking “and  
9 \$356,304,658 for the period beginning on Octo-  
10 ber 1, 2014, and ending on July 31, 2015,”  
11 and inserting “\$427,800,000 for fiscal year  
12 2015, and \$33,896,721 for the period beginning  
13 on October 1, 2015, and ending on October 29,  
14 2015,”; and

15 (K) in subparagraph (K) by striking “and  
16 \$438,009,863 for the period beginning on Octo-  
17 ber 1, 2014, and ending on July 31, 2015,”  
18 and inserting “\$525,900,000 for fiscal year  
19 2015, and \$41,669,672 for the period beginning  
20 on October 1, 2015, and ending on October 29,  
21 2015,”.

22 (b) RESEARCH, DEVELOPMENT DEMONSTRATION  
23 AND DEPLOYMENT PROJECTS.—Section 5338(b) of title  
24 49, United States Code, is amended by striking “and  
25 \$58,301,370 for the period beginning on October 1, 2014,



1 and ending on July 31, 2015” and inserting “\$70,000,000  
2 for fiscal year 2015, and \$5,546,448 for the period begin-  
3 ning on October 1, 2015, and ending on October 29,  
4 2015”.

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

12 (d) TECHNICAL ASSISTANCE AND STANDARDS DE-  
13 VELOPMENT.—Section 5338(d) of title 49, United States  
14 Code, is amended by striking “and \$5,830,137 for the pe-  
15 riod beginning on October 1, 2014, and ending on July  
16 31, 2015” and inserting “\$7,000,000 for fiscal year 2015,  
17 and \$554,645 for the period beginning on October 1,  
18 2015, and ending on October 29, 2015”.

19 (e) HUMAN RESOURCES AND TRAINING.—Section  
20 5338(e) of title 49, United States Code, is amended by  
21 striking “and \$4,164,384 for the period beginning on Oc-  
22 tober 1, 2014, and ending on July 31, 2015” and inserting  
23 “\$5,000,000 for fiscal year 2015, and \$396,175 for the  
24 period beginning on October 1, 2015, and ending on Octo-  
25 ber 29, 2015”.

1       (f) CAPITAL INVESTMENT GRANTS.—Section  
2 5338(g) of title 49, United States Code, is amended by  
3 striking “and \$1,558,295,890 for the period beginning on  
4 October 1, 2014, and ending on July 31, 2015” and in-  
5 serting “\$1,907,000,000 for fiscal year 2015, and  
6 \$151,101,093 for the period beginning on October 1,  
7 2015, and ending on October 29, 2015”.

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

10           (1) in paragraph (1) by striking “and  
11 \$86,619,178 for the period beginning on October 1,  
12 2014, and ending on July 31, 2015” and inserting  
13 “\$104,000,000 for fiscal year 2015, and \$8,240,437  
14 for the period beginning on October 1, 2015, and  
15 ending on October 29, 2015”;

16           (2) in paragraph (2) by striking “each of fiscal  
17 years 2013 and 2014 and not less than \$4,164,384  
18 for the period beginning on October 1, 2014, and  
19 ending on July 31, 2015,” and inserting “each of  
20 fiscal years 2013 through 2015 and not less than  
21 \$396,175 for the period beginning on October 1,  
22 2015, and ending on October 29, 2015,”; and

23           (3) in paragraph (3) by striking “each of fiscal  
24 years 2013 and 2014 and not less than \$832,877  
25 for the period beginning on October 1, 2014, and

1 ending on July 31, 2015,” and inserting “each of  
 2 fiscal years 2013 through 2015 and not less than  
 3 \$79,235 for the period beginning on October 1,  
 4 2015, and ending on October 29, 2015,”.

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

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

8 (1) by striking “each of fiscal years 2013 and  
 9 2014 and \$54,553,425 for the period beginning on  
 10 October 1, 2014, and ending on July 31, 2015,” and  
 11 inserting “each of fiscal years 2013 through 2015  
 12 and \$5,189,891 for the period beginning on October  
 13 1, 2015, and ending on October 29, 2015,”;

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

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

18 **Subtitle D—Hazardous Materials**

19 **SEC. 1301. AUTHORIZATION OF APPROPRIATIONS.**

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

22 (1) by striking “and” at the end of paragraph

23 (2); and

24 (2) by striking paragraph (3) and inserting the  
 25 following:

1 “(3) \$42,762,000 for fiscal year 2015; and

2 “(4) \$3,388,246 for the period beginning on  
3 October 1, 2015, and ending on October 29, 2015.”.

4 (b) HAZARDOUS MATERIALS EMERGENCY PRE-  
5 PAREDNESS FUND.—Section 5128(b) of title 49, United  
6 States Code, is amended—

7 (1) in paragraph (1)—

8 (A) in the paragraph heading by striking  
9 “FISCAL YEARS 2013 AND 2014” and inserting  
10 “FISCAL YEARS 2013 THROUGH 2015”; and

11 (B) in the matter preceding subparagraph  
12 (A) by striking “fiscal years 2013 and 2014”  
13 and inserting “fiscal years 2013 through  
14 2015”; and

15 (2) by striking paragraph (2) and inserting the  
16 following:

17 “(2) FISCAL YEAR 2016.—From the Hazardous  
18 Materials Emergency Preparedness Fund established  
19 under section 5116(i), the Secretary may expend for  
20 the period beginning on October 1, 2015, and ending  
21 on October 29, 2015—

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

23 “(B) \$1,727,322 to carry out subsections  
24 (a) and (b) of section 5116, of which not less

1 than \$1,081,557 shall be available to carry out  
2 section 5116(b);

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

4 “(D) \$49,522 to publish and distribute the  
5 Emergency Response Guidebook under section  
6 5116(i)(3); and

7 “(E) \$79,235 to carry out section  
8 5116(j).”.

9 (c) HAZARDOUS MATERIALS TRAINING GRANTS.—  
10 Section 5128(c) of title 49, United States Code, is amend-  
11 ed by striking “each of the fiscal years 2013 and 2014  
12 and \$3,331,507 for the period beginning on October 1,  
13 2014, and ending on July 31, 2015,” and inserting “each  
14 of fiscal years 2013 through 2015 and \$316,940 for the  
15 period beginning on October 1, 2015, and ending on Octo-  
16 ber 29, 2015,”.

## 17 **TITLE II—REVENUE PROVISIONS**

### 18 **SEC. 2001. EXTENSION OF HIGHWAY TRUST FUND EXPENDI-** 19 **TURE AUTHORITY.**

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

22 (1) by striking “August 1, 2015” in subsections

23 (b)(6)(B), (c)(1), and (e)(3) and inserting “October  
24 30, 2015”, and

1           (2) by striking “Highway and Transportation  
 2       Funding Act of 2015” in subsections (c)(1) and  
 3       (e)(3) and inserting “Surface Transportation and  
 4       Veterans Health Care Choice Improvement Act of  
 5       2015”.

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

8           (1) by striking “Highway and Transportation  
 9       Funding Act of 2015” each place it appears in sub-  
 10      section (b)(2) and inserting “Surface Transportation  
 11      and Veterans Health Care Choice Improvement Act  
 12      of 2015”, and

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

15      (c) LEAKING UNDERGROUND STORAGE TANK TRUST  
 16      FUND.—Section 9508(e)(2) of such Code is amended by  
 17      striking “August 1, 2015” and inserting “October 30,  
 18      2015”.

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

20      Section 9503(f) of the Internal Revenue Code of  
 21      1986 is amended by redesignating paragraph (7) as para-  
 22      graph (8) and by inserting after paragraph (6) the fol-  
 23      lowing new paragraph:

1 “(7) ADDITIONAL SUMS.—Out of money in the  
 2 Treasury not otherwise appropriated, there is hereby  
 3 appropriated—

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

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

9 **SEC. 2003. MODIFICATION OF MORTGAGE REPORTING RE-**  
 10 **QUIREMENTS.**

11 (a) INFORMATION RETURN REQUIREMENTS.—Sec-  
 12 tion 6050H(b)(2) of the Internal Revenue Code of 1986  
 13 is amended by striking “and” at the end of subparagraph  
 14 (C), by redesignating subparagraph (D) as subparagraph  
 15 (G) and by inserting after subparagraph (C) the following  
 16 new subparagraphs:

17 “(D) the amount of outstanding principal  
 18 on the mortgage as of the beginning of such  
 19 calendar year,

20 “(E) the date of the origination of the  
 21 mortgage,

22 “(F) the address (or other description in  
 23 the case of property without an address) of the  
 24 property which secures the mortgage, and”.

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

5 (c) EFFECTIVE DATE.—The amendments made by  
 6 this section shall apply to returns required to be made,  
 7 and statements required to be furnished, after December  
 8 31, 2016.

9 **SEC. 2004. CONSISTENT BASIS REPORTING BETWEEN ES-**  
 10 **TATE AND PERSON ACQUIRING PROPERTY**  
 11 **FROM DECEDENT.**

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

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

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

19 “(A) in the case of property the final value  
 20 of which has been determined for purposes of  
 21 the tax imposed by chapter 11 on the estate of  
 22 such decedent, such value, and

23 “(B) in the case of property not described  
 24 in subparagraph (A) and with respect to which  
 25 a statement has been furnished under section



1           6035(a) identifying the value of such property,  
2           such value.

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

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

11               “(A) the value of such property is shown  
12               on a return under section 6018 and such value  
13               is not contested by the Secretary before the ex-  
14               piration of the time for assessing a tax under  
15               chapter 11,

16               “(B) in a case not described in subpara-  
17               graph (A), the value is specified by the Sec-  
18               retary and such value is not timely contested by  
19               the executor of the estate, or

20               “(C) the value is determined by a court or  
21               pursuant to a settlement agreement with the  
22               Secretary.

23           “(4) REGULATIONS.—The Secretary may by  
24           regulations provide exceptions to the application of  
25           this subsection.”.

1 (b) INFORMATION REPORTING.—

2 (1) IN GENERAL.—Subpart A of part III of  
3 subchapter A of chapter 61 of such Code is amended  
4 by inserting after section 6034A the following new  
5 section:

6 **“SEC. 6035. BASIS INFORMATION TO PERSONS ACQUIRING**  
7 **PROPERTY FROM DECEDENT.**

8 “(a) INFORMATION WITH RESPECT TO PROPERTY  
9 ACQUIRED FROM DECEDENTS.—

10 “(1) IN GENERAL.—The executor of any estate  
11 required to file a return under section 6018(a) shall  
12 furnish to the Secretary and to each person acquir-  
13 ing any interest in property included in the dece-  
14 dent’s gross estate for Federal estate tax purposes  
15 a statement identifying the value of each interest in  
16 such property as reported on such return and such  
17 other information with respect to such interest as  
18 the Secretary may prescribe.

19 “(2) STATEMENTS BY BENEFICIARIES.—Each  
20 person required to file a return under section  
21 6018(b) shall furnish to the Secretary and to each  
22 other person who holds a legal or beneficial interest  
23 in the property to which such return relates a state-  
24 ment identifying the information described in para-  
25 graph (1).

1 “(3) TIME FOR FURNISHING STATEMENT.—

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

7 “(i) the date which is 30 days after  
8 the date on which the return under section  
9 6018 was required to be filed (including  
10 extensions, if any), or

11 “(ii) the date which is 30 days after  
12 the date such return is filed.

13 “(B) ADJUSTMENTS.—In any case in  
14 which there is an adjustment to the information  
15 required to be included on a statement filed  
16 under paragraph (1) or (2) after such state-  
17 ment has been filed, a supplemental statement  
18 under such paragraph shall be filed not later  
19 than the date which is 30 days after such ad-  
20 justment is made.

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

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

4           “(2) situations in which the surviving joint ten-  
5           ant or other recipient may have better information  
6           than the executor regarding the basis or fair market  
7           value of the property.”.

8           (2) PENALTY FOR FAILURE TO FILE.—

9           (A) RETURN.—Section 6724(d)(1) of such  
10          Code is amended by striking “and” at the end  
11          of subparagraph (B), by striking the period at  
12          the end of subparagraph (C) and inserting “,  
13          and”, and by adding at the end the following  
14          new subparagraph:

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

17          (B) STATEMENT.—Section 6724(d)(2) of  
18          such Code is amended by striking “or” at the  
19          end of subparagraph (GG), by striking the pe-  
20          riod at the end of subparagraph (HH) and in-  
21          serting “, or”, and by adding at the end the fol-  
22          lowing new subparagraph:

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

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

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

6           (c) PENALTY FOR INCONSISTENT REPORTING.—

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

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

11           (2) INCONSISTENT BASIS REPORTING.—Section  
 12           6662 of such Code is amended by adding at the end  
 13           the following new subsection:

14           “(k) INCONSISTENT ESTATE BASIS REPORTING.—  
 15           For purposes of this section, there is an ‘inconsistent es-  
 16           tate basis’ if the basis of property claimed on a return  
 17           exceeds the basis as determined under section 1014(f).”.

18           (d) EFFECTIVE DATE.—The amendments made by  
 19           this section shall apply to property with respect to which  
 20           an estate tax return is filed after the date of the enact-  
 21           ment of this Act.

1 **SEC. 2005. CLARIFICATION OF 6-YEAR STATUTE OF LIMITA-**  
 2 **TIONS IN CASE OF OVERSTATEMENT OF**  
 3 **BASIS.**

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

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

9 “(ii) An understatement of gross in-  
 10 come by reason of an overstatement of un-  
 11 recovered cost or other basis is an omission  
 12 from gross income; and”, and

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

17 (b) EFFECTIVE DATE.—The amendments made by  
 18 this section shall apply to—

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

21 (2) returns filed on or before such date if the  
 22 period specified in section 6501 of the Internal Rev-  
 23 enue Code of 1986 (determined without regard to  
 24 such amendments) for assessment of the taxes with  
 25 respect to which such return relates has not expired  
 26 as of such date.

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

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

4 (1) PARTNERSHIPS AND S CORPORATIONS.—

5 (A) IN GENERAL.—So much of subsection  
6 (b) of 6072 of the Internal Revenue Code of  
7 1986 as precedes the second sentence thereof is  
8 amended to read as follows:

9 “(b) RETURNS OF PARTNERSHIPS AND S CORPORA-  
10 TIONS.—Returns of partnerships under section 6031 and  
11 returns of S corporations under sections 6012 and 6037  
12 made on the basis of the calendar year shall be filed on  
13 or before the 15th day of March following the close of the  
14 calendar year, and such returns made on the basis of a  
15 fiscal year shall be filed on or before the 15th day of the  
16 third month following the close of the fiscal year.”.

17 (B) CONFORMING AMENDMENT.—Section  
18 6072(a) of such Code is amended by striking  
19 “6017, or 6031” and inserting “or 6017”.

20 (2) CONFORMING AMENDMENTS RELATING TO C  
21 CORPORATION DUE DATE OF 15TH DAY OF FOURTH  
22 MONTH FOLLOWING TAXABLE YEAR.—

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

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

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

7           (D) Subsections (a) and (c) of section  
8           6167 of such Code are each amended by strik-  
9           ing “third month” and inserting “fourth  
10          month”.

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

14          (F) Subsections (b)(2)(A), (g)(3), and  
15          (h)(1) of section 6655 of such Code are each  
16          amended by striking “3rd month” and inserting  
17          “4th month”.

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

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

24          (3) EFFECTIVE DATES.—



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

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

11 (b) MODIFICATION OF DUE DATES BY REGULA-  
12 TION.—In the case of returns for taxable years beginning  
13 after December 31, 2015, the Secretary of the Treasury,  
14 or the Secretary's designee, shall modify appropriate regu-  
15 lations to provide as follows:

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

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

23 (3) The maximum extension for the returns of  
24 employee benefit plans filing Form 5500 shall be an

1       automatic 3½-month period ending on November 15  
2       for calendar year plans.

3           (4) The maximum extension for the returns of  
4       organizations exempt from income tax filing Form  
5       990 (series) shall be an automatic 6-month period  
6       ending on November 15 for calendar year filers.

7           (5) The maximum extension for the returns of  
8       organizations exempt from income tax that are re-  
9       quired to file Form 4720 returns of excise taxes  
10      shall be an automatic 6-month period beginning on  
11      the due date for filing the return (without regard to  
12      any extensions).

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

17          (7) The maximum extension for filing Form  
18      6069, Return of Excise Tax on Excess Contributions  
19      to Black Lung Benefit Trust Under Section 4953  
20      and Computation of Section 192 Deduction, shall be  
21      an automatic 6-month period beginning on the due  
22      date for filing the return (without regard to any ex-  
23      tensions).

24          (8) The maximum extension for a taxpayer re-  
25      quired to file Form 8870 shall be an automatic 6-

1 month period beginning on the due date for filing  
2 the return (without regard to any extensions).

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

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

14 (11) The due date of FinCEN Report 114 (re-  
15 lating to Report of Foreign Bank and Financial Ac-  
16 counts) shall be April 15 with a maximum extension  
17 for a 6-month period ending on October 15 and with  
18 provision for an extension under rules similar to the  
19 rules in Treas. Reg. section 1.6081–5. For any tax-  
20 payer required to file such Form for the first time,  
21 any penalty for failure to timely request for, or file,  
22 an extension, may be waived by the Secretary.

23 (c) CORPORATIONS PERMITTED STATUTORY AUTO-  
24 MATIC 6-MONTH EXTENSION OF INCOME TAX RE-  
25 TURNS.—

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

3                   (A) by striking “3 months” and inserting  
4 “6 months”, and

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

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

19 **SEC. 2007. TRANSFERS OF EXCESS PENSION ASSETS TO RE-**  
20 **TIREE HEALTH ACCOUNTS.**

21           (a) IN GENERAL.—Section 420(b)(4) of the Internal  
22 Revenue Code of 1986 is amended by striking “December  
23 31, 2021” and inserting “December 31, 2025”.

24           (b) CONFORMING ERISA AMENDMENTS.—

1           (1) Sections 101(e)(3), 403(c)(1), and  
 2           408(b)(13) of the Employee Retirement Income Se-  
 3           curity Act of 1974 (29 U.S.C. 1021(e)(3),  
 4           1103(c)(1), 1108(b)(13)) are each amended by strik-  
 5           ing “MAP-21” and inserting “Surface Transpor-  
 6           tation and Veterans Health Care Choice Improve-  
 7           ment Act of 2015”.

8           (2) Section 408(b)(13) of such Act (29 U.S.C.  
 9           1108(b)(13)) is amended by striking “January 1,  
 10          2022” and inserting “January 1, 2026”.

11 **SEC. 2008. EQUALIZATION OF HIGHWAY TRUST FUND EX-**  
 12 **CISE TAXES ON LIQUEFIED NATURAL GAS,**  
 13 **LIQUEFIED PETROLEUM GAS, AND COM-**  
 14 **PRESSED NATURAL GAS.**

15       (a) LIQUEFIED PETROLEUM GAS.—

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

21                   “(ii) in the case of liquefied petroleum  
 22                   gas, 18.3 cents per energy equivalent of a  
 23                   gallon of gasoline, and”.

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

“(C) ENERGY EQUIVALENT OF A GALLON OF GASOLINE.—For purposes of this paragraph, the term ‘energy equivalent of a gallon of gasoline’ means, with respect to a liquefied petroleum gas fuel, the amount of such fuel having a Btu content of 115,400 (lower heating value). For purposes of the preceding sentence, a Btu content of 115,400 (lower heating value) is equal to 5.75 pounds of liquefied petroleum gas.”.

(b) LIQUEFIED NATURAL GAS.—

(1) IN GENERAL.—Section 4041(a)(2)(B) of such Code, as amended by subsection (a)(1), is amended by striking “and” at the end of clause (ii), by striking the period at the end of clause (iii) and inserting “, and” and by inserting after clause (iii) the following new clause:

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

(2) ENERGY EQUIVALENT OF A GALLON OF DIESEL.—Section 4041(a)(2) of such Code, as

1       amended by subsection (a)(2), is amended by adding  
2       at the end the following:

3               “(D) ENERGY EQUIVALENT OF A GALLON  
4               OF DIESEL.—For purposes of this paragraph,  
5               the term ‘energy equivalent of a gallon of diesel’  
6               means, with respect to a liquefied natural gas  
7               fuel, the amount of such fuel having a Btu con-  
8               tent of 128,700 (lower heating value). For pur-  
9               poses of the preceding sentence, a Btu content  
10              of 128,700 (lower heating value) is equal to  
11              6.06 pounds of liquefied natural gas.”.

12             (3) CONFORMING AMENDMENTS.—Section  
13             4041(a)(2)(B)(iii) of such Code, as redesignated by  
14             subsection (a)(1), is amended—

15               (A) by striking “liquefied natural gas,”  
16               and

17               (B) by striking “peat), and” and inserting  
18               “peat) and”.

19             (c) ENERGY EQUIVALENT OF A GALLON OF GASO-  
20             LINE TO COMPRESSED NATURAL GAS.—Section  
21             4041(a)(3) of such Code is amended by adding at the end  
22             the following:

23               “(D) ENERGY EQUIVALENT OF A GALLON  
24               OF GASOLINE.—For purposes of this para-  
25               graph, the term ‘energy equivalent of a gallon

1 of gasoline’ means 5.66 pounds of compressed  
 2 natural gas.”.

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

## 6 **TITLE III—ADDITIONAL** 7 **PROVISIONS**

### 8 **SEC. 3001. SERVICE FEES.**

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

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

13 “(L) \$1,600,000,000 for fiscal year  
 14 2025.”.

## 15 **TITLE IV—VETERANS** 16 **PROVISIONS**

### 17 **SEC. 4001. SHORT TITLE.**

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

### 20 **SEC. 4002. PLAN TO CONSOLIDATE PROGRAMS OF DEPART-** 21 **MENT OF VETERANS AFFAIRS TO IMPROVE** 22 **ACCESS TO CARE.**

23 (a) PLAN.—The Secretary of Veterans Affairs shall  
 24 develop a plan to consolidate all non-Department provider  
 25 programs by establishing a new, single program to be



1 known as the “Veterans Choice Program” to furnish hos-  
2 pital care and medical services to veterans enrolled in the  
3 system of patient enrollment established under section  
4 1705(a) of title 38, United States Code, at non-Depart-  
5 ment facilities.

6 (b) ELEMENTS.—The plan developed under sub-  
7 section (a) to establish the Veterans Choice Program to  
8 furnish hospital care and medical services at non-Depart-  
9 ment facilities shall include, at a minimum, the following:

10 (1) A standardized method to furnish such care  
11 and services that incorporates the strengths of the  
12 non-Department provider programs into a single  
13 streamlined program that the Secretary administers  
14 uniformly in each Veterans Service Integrated Net-  
15 work and throughout the medical system of the Vet-  
16 erans Health Administration.

17 (2) An identification of the eligibility require-  
18 ments for any such care and services, including with  
19 respect to service-connected disabilities and non-  
20 service-connected disabilities.

21 (3) A description of the authorization process  
22 for such care or medical services, including with re-  
23 spect to identifying the roles of clinicians, sched-  
24 ulers, any third-party administrators, the Chief

1 Business Office of the Department, and any other  
2 entity involved in the authorization process.

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

7 (5) A description of the reimbursement rate to  
8 be paid to health care providers under such pro-  
9 gram.

10 (6) An identification of how the Secretary will  
11 determine the eligibility requirements of health care  
12 providers at non-Department facilities to participate  
13 in such program, including how the Secretary plans  
14 to structure a non-Department care network to allow  
15 the maximum amount of flexibility in providing care  
16 and services under the program.

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

23 (8) A description of how, to the greatest extent  
24 practicable, the Secretary plans to use infrastructure  
25 and networks of non-Department provider programs

1       that exist as of the date of the plan to implement  
2       such program.

3           (9) A description of how—

4                (A) health care providers at non-Depart-  
5                ment facilities that furnish such care or services  
6                to veterans under such program will have access  
7                to, and transmit back to the Department, the  
8                medical records of such veterans; and

9                (B) the Department will receive from such  
10               non-Department providers such medical records  
11               and any other relevant information.

12          (10) A description of how the Secretary plans  
13          to ensure an efficient transition to such program for  
14          veterans who participate in the non-Department pro-  
15          vider programs, including a timeline, milestones, and  
16          estimated costs for implementation, outreach, and  
17          training.

18          (c) SUBMISSION.—Not later than November 1, 2015,  
19          the Secretary shall submit to the Committees on Veterans’  
20          Affairs of the House of Representatives and the Senate  
21          a report containing—

22               (1) a description of each non-Department pro-  
23               vider program and the statutory authority for each  
24               such program;

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

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

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

7           (d) DEFINITIONS.—In this section:

8           (1) The term “non-Department facility” has  
9           the meaning given that term in section 1701 of title  
10          38, United States Code.

11          (2) The term “non-Department provider pro-  
12          grams” means each program administered by the  
13          Secretary of Veterans Affairs under which the Sec-  
14          retary enters into contracts or other agreements  
15          with health care providers at non-Department facili-  
16          ties to furnish hospital care and medical services to  
17          veterans, including pursuant to the following:

18                  (A) Section 1703 of title 38, United States  
19          Code.

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

24                  (C) The Patient Centered Community Care  
25          Program (known as “PC3”).

(D) The pilot program established by section 403 of the Veterans' Mental Health and Other Care Improvements Act of 2008 (Public Law 110–387; 38 U.S.C. 1703 note) (known as “Project ARCH”).

(E) Contracts relating to dialysis.

(F) Agreements entered into by the Secretary with—

(i) the Secretary of Defense, the Director of the Indian Health Service, or any the head of any other department or agency of the Federal Government; or

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

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

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

Each budget of the President submitted to Congress under section 1105 of title 31, United States Code, for fiscal year 2017 and each fiscal year thereafter shall include an appropriations account for non-Department provider programs (as defined in section 2(d)) to be comprised of—

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

4 (2) any funds transferred for such purpose  
 5 from the Veterans Choice Fund established by sec-  
 6 tion 802 of the Veterans Access, Choice, and Ac-  
 7 countability Act of 2014 (Public Law 113–146; 128  
 8 Stat. 1802).

9 **SEC. 4004. TEMPORARY AUTHORIZATION OF USE OF VET-**  
 10 **ERANS CHOICE FUNDS FOR CERTAIN PRO-**  
 11 **GRAMS.**

12 (a) IN GENERAL.—Subsection (c) of section 802 of  
 13 the Veterans Access, Choice, and Accountability Act of  
 14 2014 (Public Law 113–146; 128 Stat. 1802) is amend-  
 15 ed—

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

19 (2) by adding at the end the following para-  
 20 graph:

21 “(3) TEMPORARY AUTHORITY FOR OTHER  
 22 USES.—

23 “(A) OTHER NON-DEPARTMENT CARE.—In  
 24 addition to the use of amounts described in  
 25 paragraph (1), of the amounts deposited in the

1 Veterans Choice Fund, not more than  
2 \$3,348,500,000 may be used by the Secretary  
3 during the period described in subparagraph  
4 (C) for amounts obligated by the Secretary on  
5 or after May 1, 2015, to furnish health care to  
6 individuals pursuant to chapter 17 of title 38,  
7 United States Code, at non-Department facili-  
8 ties, including pursuant to non-Department  
9 provider programs other than the program es-  
10 tablished by section 101.

11 “(B) HEPATITIS C.—Of the amount speci-  
12 fied in subparagraph (A), not more than  
13 \$500,000,000 may be used by the Secretary  
14 during the period described in subparagraph  
15 (C) for pharmaceutical expenses relating to the  
16 treatment of Hepatitis C.

17 “(C) PERIOD DESCRIBED.—The period de-  
18 scribed in this subparagraph is the period be-  
19 ginning on the date of the enactment of the VA  
20 Budget and Choice Improvement Act and end-  
21 ing on October 1, 2015.

22 “(D) REPORTS.—Not later than 14 days  
23 after the date of the enactment of the VA  
24 Budget and Choice Improvement Act, and not  
25 less frequently than once every 14-day period

1           thereafter during the period described in sub-  
2           paragraph (C), the Secretary shall submit to  
3           the appropriate congressional committees a re-  
4           port detailing—

5                   “(i) the amounts used by the Sec-  
6                   retary pursuant to subparagraphs (A) and  
7                   (B); and

8                   “(ii) an identification of such amounts  
9                   listed by the non-Department provider pro-  
10                  gram for which the amounts were used.

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

12                   “(i) The term ‘appropriate congres-  
13                   sional committees’ means—

14                           “(I) the Committee on Veterans’  
15                           Affairs and the Committee on Appro-  
16                           priations of the House of Representa-  
17                           tives; and

18                           “(II) the Committee on Veterans’  
19                           Affairs and the Committee on Appro-  
20                           priations of the Senate.

21                   “(ii) The term ‘non-Department facili-  
22                   ties’ has the meaning given that term in  
23                   section 1701 of title 38, United States  
24                   Code.



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

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

9 **SEC. 4005. MODIFICATIONS OF VETERANS CHOICE PRO-**  
10 **GRAM.**

11 (a) INCREASED PERIOD OF FOLLOW-UP CARE.—  
12 Subsection (h) of section 101 of the Veterans Access,  
13 Choice, and Accountability Act of 2014 (Public Law 113–  
14 146; 38 U.S.C. 1701 note) is amended by striking “(but  
15 for a period not exceeding 60 days)”.

16 (b) EXPANSION OF ELIGIBILITY.—Such section is  
17 further amended—

18 (1) by striking paragraph (1) of subsection (b)  
19 and inserting the following new paragraph:

20 “(1) the veteran is enrolled in the patient en-  
21 rollment system of the Department of Veterans Af-  
22 fairs established and operated under section 1705 of  
23 title 38, United States Code, including any such vet-  
24 eran who has not received hospital care or medical  
25 services from the Department and has contacted the

1 Department seeking an initial appointment from the  
2 Department for the receipt of such care or services;  
3 and”; and

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

7 (c) EXPANSION OF PROVIDERS.—Such section is fur-  
8 ther amended—

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

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

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

16 “(5) AGREEMENTS WITH OTHER PROVIDERS.—  
17 In accordance with the rates determined pursuant to  
18 paragraph (2), the Secretary may enter into agree-  
19 ments under paragraph (1) for furnishing care and  
20 services to eligible veterans under this section with  
21 an entity specified in subsection (a)(1)(B)(v) if the  
22 entity meets criteria established by the Secretary for  
23 purposes of this section.”.

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

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

9 “(i) the wait-time goals of the Vet-  
10 erans Health Administration for the fur-  
11 nishing of such care or services; or

12 “(ii) with respect to such care or serv-  
13 ices that are clinically necessary, the period  
14 determined necessary for such care or serv-  
15 ices if such period is shorter than such  
16 wait-time goals;”.

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

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

22 “(i) with respect to a veteran who is  
23 seeking primary care, a medical facility of  
24 the Department, including a community-  
25 based outpatient clinic, that is able to pro-

1           vide such primary care by a full-time pri-  
2           mary care physician; or

3           “(ii) with respect to a veteran not cov-  
4           ered under clause (i), the medical facility  
5           of the Department, including a community-  
6           based outpatient clinic, that is closest to  
7           the residence of the veteran;”.

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

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

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

17           (2) the Secretary submits to the appropriate  
18      congressional committees the report under sub-  
19      section (b); and

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

22      (b) REPORT.—The Secretary shall submit to the ap-  
23      propriate congressional committees a report containing  
24      the following:

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

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

7           (c) DEFINITIONS.—In this section:

8           (1) The term “appropriate congressional com-  
9           mittees” means—

10           (A) the Committee on Veterans’ Affairs  
11           and the Committee on Appropriations of the  
12           House of Representatives; and

13           (B) the Committee on Veterans’ Affairs  
14           and the Committee on Appropriations of the  
15           Senate.

16           (2) The term “dialysis pilot program” means  
17           the pilot demonstration program approved by the  
18           Under Secretary of Veterans Affairs for Health in  
19           August 2010 and by the Secretary of Veterans Af-  
20           fairs in September 2010 to provide dialysis care to  
21           patients at certain outpatient facilities operated by  
22           the Department of Veterans Affairs.

23           (3) The term “initial facility” means one of the  
24           four outpatient facilities identified by the Secretary

1 to participate in the dialysis pilot program prior to  
2 the date of the enactment of this Act.

3 **SEC. 4007. AMENDMENTS TO INTERNAL REVENUE CODE**  
4 **WITH RESPECT TO HEALTH COVERAGE OF**  
5 **VETERANS.**

6 (a) EXEMPTION IN DETERMINATION OF EMPLOYER  
7 HEALTH INSURANCE MANDATE.—

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

11 “(F) EXEMPTION FOR HEALTH COVERAGE  
12 UNDER TRICARE OR THE VETERANS ADMINIS-  
13 TRATION.—Solely for purposes of determining  
14 whether an employer is an applicable large em-  
15 ployer under this paragraph for any month, an  
16 individual shall not be taken into account as an  
17 employee for such month if such individual has  
18 medical coverage for such month under—

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

22 “(ii) under a health care program  
23 under chapter 17 or 18 of title 38, United  
24 States Code, as determined by the Sec-  
25 retary of Veterans Affairs, in coordination

1 with the Secretary of Health and Human  
2 Services and the Secretary.”.

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

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

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

12 “(C) SPECIAL RULE FOR INDIVIDUALS ELI-  
13 GIBLE FOR CERTAIN VETERANS BENEFITS.—An  
14 individual shall not fail to be treated as an eli-  
15 gible individual for any period merely because  
16 the individual receives hospital care or medical  
17 services under any law administered by the Sec-  
18 retary of Veterans Affairs for a service-con-  
19 nected disability (within the meaning of section  
20 101(16) of title 38, United States Code).”.

21 (2) EFFECTIVE DATE.—The amendment made  
22 by this subsection shall apply to months beginning  
23 after December 31, 2015.

1 **SEC. 4008. EMERGENCY DESIGNATIONS.**

2 (a) IN GENERAL.—This title, except for section 4007,  
3 is designated as an emergency requirement pursuant to  
4 section 4(g) of the Statutory Pay-As-You-Go Act of 2010  
5 (2 U.S.C. 933(g)).

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

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