

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.

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

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**
 2
 3

4 **Subtitle A—Federal-Aid Highways**

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

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, ²⁹/₃₆₆
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

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

6 “(B) for the period beginning on October
7 1, 2015, and ending on October 29, 2015, shall
8 be distributed, administered, limited, and made
9 available for obligation in the same manner and
10 at the same levels as ²⁹/₃₆₆ of the amounts of
11 funds authorized to be appropriated out of the
12 Highway Trust Fund (other than the Mass
13 Transit Account) for fiscal year 2015,
14 to carry out programs”.

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

17 (A) in subsection (a)—

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

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

22 “(3) \$40,256,000,000 for fiscal year 2015; and

23 “(4) \$3,189,683,060 for the period beginning
24 on October 1, 2015, and ending on October 29,
25 2015.”;

1 (B) in subsection (b)(12)—

2 (i) by striking “each of fiscal years
3 2013 through 2014” and inserting “each
4 of fiscal years 2013 through 2015”; and

5 (ii) by striking “, and for the period
6 beginning on October 1, 2014, and ending
7 on July 31, 2015, only in an amount equal
8 to \$639,000,000, less any reductions that
9 would have otherwise been required for
10 that year by section 251A of the Balanced
11 Budget and Emergency Deficit Control Act
12 of 1985 (2 U.S.C. 901a), then multiplied
13 by $^{304}_{/365}$ for that period” and inserting “,
14 and for the period beginning on October 1,
15 2015, and ending on October 29, 2015,
16 only in an amount equal to \$639,000,000,
17 less any reductions that would have other-
18 wise been required for that year by section
19 251A of the Balanced Budget and Emer-
20 gency Deficit Control Act of 1985 (2
21 U.S.C. 901a), then multiplied by $^{29}_{/366}$ for
22 that period”;

23 (C) in subsection (c)—

24 (i) in the matter preceding paragraph
25 (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 ceeding paragraph (1) by striking “2015” and
18 inserting “2016”; and

19 (E) in subsection (f)(1) in the matter pre-
20 ceeding 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

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

3 (ii) in the second sentence by striking
4 “each of fiscal years 2013 and 2014 and
5 in the period beginning on October 1,
6 2014, and ending on July 31, 2015,” and
7 inserting “each of fiscal years 2013
8 through 2015 and in the period beginning
9 on October 1, 2015, and ending on Octo-
10 ber 29, 2015.”.

11 (6) ADMINISTRATIVE EXPENSES.—Section
12 31101(a)(6) of MAP–21 (126 Stat. 733) is amend-
13 ed—

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

16 (B) by striking subparagraph (C) and in-
17 serting the following:

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

19 “(D) \$2,020,492 for the period beginning
20 on October 1, 2015, and ending on October 29,
21 2015.”.

22 (b) COOPERATIVE RESEARCH AND EVALUATION.—
23 Section 403(f)(1) of title 23, United States Code, is
24 amended by striking “each fiscal year ending before Octo-
25 ber 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(e) 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 (e)(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(e)(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”.

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

4 “(C) ENERGY EQUIVALENT OF A GALLON
5 OF GASOLINE.—For purposes of this para-
6 graph, the term ‘energy equivalent of a gallon
7 of gasoline’ means, with respect to a liquefied
8 petroleum gas fuel, the amount of such fuel
9 having a Btu content of 115,400 (lower heating
10 value). For purposes of the preceding sentence,
11 a Btu content of 115,400 (lower heating value)
12 is equal to 5.75 pounds of liquefied petroleum
13 gas.”.

14 (b) LIQUEFIED NATURAL GAS.—

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

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

24 (2) ENERGY EQUIVALENT OF A GALLON OF
25 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”).

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

6 (E) Contracts relating to dialysis.

7 (F) Agreements entered into by the Sec-
8 retary with—

9 (i) the Secretary of Defense, the Di-
10 rector of the Indian Health Service, or any
11 the head of any other department or agen-
12 cy of the Federal Government; or

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

15 (G) Programs relating to emergency care,
16 including under sections 1725 and 1728 of title
17 38, United States Code.

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

20 Each budget of the President submitted to Congress
21 under section 1105 of title 31, United States Code, for
22 fiscal year 2017 and each fiscal year thereafter shall in-
23 clude an appropriations account for non-Department pro-
24 vider programs (as defined in section 2(d)) to be com-
25 prised 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.

○