

## 2010 Budget Resolution Side-By-Side

	Senate-Passed (S. Con. Res 13)	House-Passed (H. Con. Res 85)	Difference	Conference Agreement
<b>Non-Defense Discretionary 2010</b>	\$525 billion (net) \$541 billion (gross)	\$533 billion (net = gross)	(-\$8 billion) (net) \$8 billion (gross)	\$530 billion (net)
<b>Defense Discretionary 2010</b>	\$556 billion	\$556 billion	same	same
<b>War Funding</b>	2009: \$153 billion 2010: \$130 billion	2009: \$153 billion 2010: \$130 billion	same	same
<b>Budgeting For Disasters 2010</b>	none	\$10 billion	(-\$10 billion)	\$1 billion
<b>Total Discretionary Spending (BA)</b>	2010: \$1211 billion 2011: \$1143 billion 2012: \$1162 billion 2013: \$1181 billion 2014: \$1203 billion	2010: \$1229 billion 2011: \$1179 billion 2012: \$1206 billion 2013: \$1233 billion 2014: \$1265 billion	2010: (-\$18 billion) 2011: (-\$36 billion) 2012: (-\$44 billion) 2013: (-\$52 billion) 2014: (-\$62 billion)	2010: \$1226 billion 2011: \$1158 billion 2012: \$1171 billion 2013: \$1190 billion 2014: \$1213 billion
<b>Mandatory Spending Levels (Outlays) 2010-2014</b>	\$11,474 billion	\$11,628 billion	(-\$154 billion)	\$11,510 billion
<b>Revenues 2010-2014</b>	\$14,096 billion	\$14,308 billion	(-\$212 billion)	\$14,157 billion
<b>Deficit</b>	2010: \$1246 billion 2011: \$896 billion 2012: \$601 billion 2013: \$570 billion 2014: \$508 billion	2010: \$1222 billion 2011: \$927 billion 2012: \$617 billion 2013: \$586 billion 2014: \$598 billion	2010: \$24 billion 2011: (-\$31 billion) 2012: (-\$16 billion) 2013: (-\$16 billion) 2014: (-\$91 billion)	2010: \$1233 billion 2011: \$916 billion 2012: \$620 billion 2013: \$581 billion 2014: \$523 billion
<b>Advance Appropriations Limits</b>	For Fiscal Years 2011 and 2012, limited to aggregate amount no greater than \$28.9 billion for accounts identified in joint statement of managers, plus Corporation for Public Broadcasting, Dept. of Veterans Affairs Medical Services, Medical Administration & Medical Facilities, and Medical and Prosthetic Research accounts of the Veterans Health Administration.	For Fiscal Year 2011, limited to aggregate amount no greater than \$28.9 billion for accounts identified in the committee report. Advance appropriation is allowed for Corporation for Public Broadcasting for FY 2012.	Senate Resolution adds several Dept. of Veterans Affairs programs to the list of permissible advance appropriations, with no limit.	Accepts Senate addition of Veterans accounts as permissible appropriations.
<b>AMT</b>	Provides for three years of AMT relief (through 2012) without offsets, revenue loss of \$216 billion	One-year unoffset patch of AMT (2010), revenue loss of \$69 billion.	(-\$147 billion)	\$214 billion unoffset revenue loss, similar to Senate provision
<b>TARP</b>	Does not assume President's proposal for a placeholder of \$250 billion in outlays for new TARP funding. NOTE: CBO's reestimate is \$125 billion in FY 2009 and \$125 billion in FY 2010.	Does not assume President's proposal for a placeholder of \$250 billion in outlays for new TARP funding. NOTE: CBO's reestimate is \$125 billion in FY 2009 and \$125 billion in FY 2010.	same	same
<b>Highways (Function 400 Mandatory BA)</b>	FY 2010: \$44 billion FY 2011: \$44 billion FY 2012: \$44 billion FY 2013: \$44 billion FY 2014: \$45 billion	FY 2010: \$57 billion FY 2011: \$57 billion FY 2012: \$58 billion FY 2013: \$58 billion FY 2014: \$59 billion	FY 2010: (-\$13 billion) FY 2011: (-\$13 billion) FY 2012: (-\$14 billion) FY 2013: (-\$14 billion) FY 2014: (-\$14 billion)	Senate recedes to House

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<b>Reconciliation Instructions</b>	None	<p>Committee on Energy &amp; Commerce to reduce the deficit by \$1 billion for the period 2009-2014.</p> <p>Committee on Ways &amp; Means to reduce the deficit by \$1 billion for the period 2009-2014.</p> <p>Committee on Education and Labor to reduce the deficit by \$1 billion during the period 2009-2014.</p>		<p>Senate: Committee on Finance to reduce the deficit by \$1 billion during the period 2009-2014</p> <p>Committee on Health, Education, Labor &amp; Pensions to reduce the deficit by \$1 billion for the period 2009-2014</p> <p>House: Committee on Ways &amp; Means to reduce the deficit by \$1 billion for the period 2009-2014</p> <p>Committee on Energy &amp; Commerce to reduce the deficit by \$1 billion for the period 2009-2014</p> <p>Committee on Education &amp; Labor to reduce the deficit by \$1 billion during the period 2009-2014</p> <p>Committees are instructed to report legislation by October 15, 2009. Statement of managers indicates the intention for the House is to produce a health care title and an education title, each reducing the deficit by at least \$1 billion.</p>
<b>Enforcement</b>	No similar provision	<p><u>Sec. 401 Adjustments to Maintain Current Policy</u>: Exempts legislation for doc fix, middle class tax relief, AMT (for one year) and estate tax relief from PAYGO if the House passes statutory PAYGO.</p> <p>Permits raising discretionary spending caps in the House for legislation providing up to \$1.9 billion for LIHEAP in FY 2010 above the President's request of \$3.2 billion, for a total appropriation of \$5.1 billion in FY 2010.</p> <p>Permits the Chairman of the Budget Committee to exclude from the score of legislation the budgetary effects of any provision that allows the FDIC to fulfill the deposit insurance guarantee commitment in effect on the date of enactment of PL 110-343, the Emergency Economic Stabilization Act of 2008.</p>	<p>House provision would increase discretionary spending cap by up to an additional \$1.9 billion in LIHEAP spending for FY 2010 if the authorizing committee does not act on the resolution's assumption creating a mandatory component of LIHEAP (which would bring the FY 2010 total funding for LIHEAP to \$5.1 billion). The additional \$1.9 billion is built in to function 600 mandatory totals in the House resolution.</p>	<p>House provision incorporated in Sec. 421, modified to include new amounts for doc fix, middle class tax relief, AMT relief (for three years). Estate tax amount remains the same. (See relevant sections below under "Reserve Funds") Deposit insurance provision also incorporated in Sec. 421.</p> <p>LIHEAP subsection of House provision incorporated into Sec. 422 of House enforcement provisions</p>

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	<p><u>Sec. 301 Discretionary Spending Limits, Program Integrity Initiatives, and other Adjustments:</u> a) maintains 60 vote POO; b) Senate discretionary spending limits: FY09 \$1,391 billion for BA, \$1,221 billion for outlays. FY10 \$1,079 billion for BA, \$1,268 billion for outlays. c) program integrity adjustments 1) continuing disability reviews and SSI redeterminations FY10 \$273M + up to \$485M; 2) IRS tax compliance FY10 \$7.1 billion and up to \$890M; 3) Healthcare Fraud &amp; Abuse Control Program integrity Activities FY10 up to \$311M; 4) Unemployment Insurance Program Integrity Activities FY10 \$10M and up to \$50M; 5) Reducing waste in defense contracting FY10 up to \$100M 6) Ongoing overseas contingency operations FY10 up to \$130 billion 7) Revised Appropriations for FY 2010 based on CBO re-estimates of the President's request for discretionary spending in FY 2010 after adoption of the resolution, up to the difference relative to the preliminary CBO estimate dated March 20, 2009</p>	<p><u>Sec. 402 Adjustments to Discretionary Spending Limits -- Program Integrity Initiative:</u> 1) Continuing Disability reviews and Supplemental Security Income redeterminations FY10 \$273M + up to \$485M, of which \$34M may be used for asset verification of SSI recipients; 2) Internal Revenue Service Tax Compliance FY10 \$5.117 billion + up to \$387M; 3) Healthcare fraud and abuse control program FY10, up to \$311M; 4) Unemployment Insurance Program Integrity Activities FY10 \$10M + up to \$50M; 5) OMB Program Integrity Innovation, FY10 \$175M; 6) Overseas Deployments, FY10 unspecified amounts (elsewhere in resolution indicated as \$130 billion); 7) Emergency Needs, FY10 unspecified amounts (elsewhere in resolution indicated as \$10 billion).</p>		<p>Sec. 401: Discretionary spending limits in the Senate: FY 2009: \$1,391 billion in BA and \$1,221 billion in outlays. FY 2010: \$1,082 billion in BA and \$1,270 billion in outlays. Discretionary cap adjustments: 1) SSI CDRs and asset verification: \$485 million; 2) IRS Tax Compliance: \$890 million; 3) HCFAC: \$311 million; 4) Unemployment Insurance: \$50 million; 5) LIHEAP: \$1,900 million; 6) Overseas Deployment and other activities: \$130 billion; and, 7) Revised appropriations to reflect CBO's rescoring of the President's discretionary spending request. Repeals subsections (a), (b), (c), and (d) of section 312 of S. Con. Res. 70 (110th Congress)</p> <p>Sec 422: Adjustments to discretionary spending limits in the House: 1) SSI CDRs and asset verification: \$485 million 2) IRS Tax Compliance: \$600 million 3) HCFAC: \$311 million; 4) Unemployment Insurance: \$50 million; 5) LIHEAP: \$1,900 million; 6) Revised appropriations to reflect CBO's rescoring of the President's discretionary spending request</p> <p>Sec. 423: Adjustments for Overseas Deployments and Emergency Needs: \$130 billion</p>
	<p><u>Sec. 302 POO Against Advance Appropriations</u> exceptions as described above under Advance Appropriations Limits</p>	<p><u>Sec. 403 POO against advance appropriations</u> exceptions as described above under Advance Appropriations Limits</p>		<p>Sec. 402: Senate provision as modified specifying addition of the following Veterans Affairs accounts as being included within the exceptions: Medical Services, Medical Support and Compliance, and Medical facilities.</p> <p>Sec. 424: House provision modified to incorporate Veterans Affairs accounts referred to above.</p>
	<p><u>Sec. 303 Emergency Designations</u> Exempts from sec. 302 &amp; 311 of the Budget Act of 1974, sec. 201 of S. Con. Res 21 (110th Congress -- paygo) sec. 311 of S. Con. Res. 70 (110th Congress -- long-term deficits) and secs. 301 and 304 of the resolution the budget effects of any provisions designated as an emergency. Maintains a 60 vote POO against provisions designated as an emergency.</p>	<p><u>Sec.402(b)(2) Emergency Needs:</u> Exempts from budget enforcement appropriations designated as necessary to meet emergency needs.</p>		<p>Senate provision modified to correct section numbers in cross references.</p>
	<p><u>Sec. 304 60 vote POO against legislation increasing short-term deficits</u> in excess of \$10 billion per year unless fully offset over the period covered by the resolution.</p>	<p>No similar provision</p>		<p>Senate provision modified to exempt from the POO health care reform legislation produced under Sec. 301(a) of the resolution (Deficit Neutral Reserve Fund which requires only 11 year deficit neutrality test)</p>

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	<u>Sec. 305 Crime Victims Fund CHIMP:</u> Creates a 60 vote POO against legislation containing a Change in Mandatory Programs which reduces funding available to sec. 1402 of the Victims of Crime Act of 1984 (42 U.S.C. 10601)	No similar provision		Senate recedes to House
	<u>Sec. 306: Middle Class tax increases:</u> Creates a 60 vote POO against legislation increasing taxes on individuals with AGI of \$200,000 or less or married couples filing jointly with AGI of \$250,000 or less.	No similar provision		Senate recedes to House
	<u>Sec. 307 Small Business tax increases:</u> Creates a 60 vote POO against legislation which increases federal income tax rates as defined under subsection (a), (b), (c), (d), or (e) of sec. 1, 11(b) or 55(b) of the Internal Revenue Code of 1986	No similar provision		Senate recedes to House
	<u>Sec. 308 National Energy Tax on consumers</u> Creates a 60 vote POO against legislation that CBO would score as leading to an increase in the costs of producing, generating or consuming energy for individuals with AGI of \$200,000 or less or married couples filing jointly with AGI of \$250,000 or less..	No similar provision		Senate recedes to House
	<u>Sec. 309 Marriage Penalty</u> Creates a 60 vote POO against legislation which creates greater federal income tax liabilities for persons filing joint returns than for persons who are unmarried or filing individual tax returns.	No similar provision		Senate recedes to House
	<u>Sec. 310 Revenue levels above that contained in the Budget Resolution:</u> Creates a 60 vote POO against legislation which increases revenues above the levels set forth in the Budget Resolution for the first year and the total of that fiscal year and the ensuing years contained in the Budget Resolution for that fiscal year.	No similar provision		Senate recedes to House
	<u>Sec. 311 Tax Increases during periods of high unemployment:</u> Creates a 60 vote POO against legislation which raises taxes during any period in which unemployment exceeds 5.8 percent	No similar provision		Senate recedes to House
	<u>Sec. 312 Legislation causing significant job loss:</u> Creates a 60 vote POO against legislation which increases revenues above the level contained in the first fiscal year of the Budget Resolution or for the total of fiscal years covered by the resolution, and which would cause significant job loss in manufacturing and coal-dependent regions of the U.S.	No similar provision		Senate recedes to House
	<u>Sec. 313 VA recovery from private insurers of disabled veterans:</u> Creates a 60 vote POO against legislation which authorizes the Secretary of Veterans Affairs to recover from a private insurer of a veteran with a service connected disability amounts paid by the Secretary for care or treatment of such disability.	No similar provision		Senate recedes to House
	<u>Sec. 314 Anti-terrorism legislation:</u> Creates a 60 vote POO against legislation which weakens investigative methods authorized under the USA Patriot Act of 2001; the Intelligence Reform & Terrorism Prevention Act of 2004 (PL 108-458); the USA Patriot Act Improvement & Reauthorization Act of 2005; or, the FISA Amendments Act of 2008.	No similar provision		Senate recedes to House
	<u>Sec. 315 Unfunded Mandates:</u> Reinstates a 60 vote POO against legislation increasing costs to State & Local governments exceeding the threshold provided under sec. 424(a)(1) of the Congressional Budget Act of 1974.	No similar provision		Senate recedes to House
	<u>Sec. 316 Health Care consumer choice:</u> creates a 60 vote POO against legislation which would eliminate the ability of Americans to keep their health insurance plan or choose their own doctor.	No similar provision		Senate recedes to House

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	<u>Sec. 248: POO against Estate Tax Legislation:</u> Creates a 60-vote POO against legislation providing estate tax relief beyond \$3.5M per person or \$7M per married couple unless tax relief of equal size is provided within the legislation for persons earning less than \$100,000 per year, and that tax relief is above the level provided for lower income earners provided for in the Budget Resolution.	<u>Sec. 317 Current Policy Reserve Fund for reform of the Estate and Gift Tax:</u> Allows revision of allocations and aggregates of losses of revenues up to \$72 billion in FYs 2010-2014 and up to \$256 billion in FYs 2010-2019 to extend the law as in effect in 2009 for the Estate and Gift Tax.		Senate POO Sec. 248 is dropped  House Sec. 317 incorporated into Sec. 421(a)(2)(D) of the Conference Agreement
	No provision	No provision		New Senate provision: <u>Sec. 405: POO Against Certain Legislation related To Surface Transportation Funding:</u> Creates a 60-vote POO against legislation extends or reauthorizes surface transportation programs that appropriates Budget Authority from sources other than the Highway Trust Fund, including the Mass Transit Account of such fund
<b>Other Provisions</b>	<u>Sec. 321 Oversight</u> Committees are directed to review programs under their jurisdiction for waste, fraud & abuse & include recommendations based on these reviews in annual views and estimates.	<u>Sec. 404 Oversight</u> Committees are "encouraged" to conduct rigorous oversight hearings to root out waste, fraud & abuse, and to make recommendations to reduce wasteful federal spending in their annual views and estimates		Senate Sec. 321 retained as Sec. 411 of the Conference Agreement  House Sec. 404 retained as Sec. 425 of the Conference Agreement
	<u>Sec. 322 Discretionary administrative expenses of the Social Security Administration &amp; Postal Service</u> (scoring rule)	<u>Sec. 405 Discretionary administrative expenses of the Social Security Administration &amp; Postal Service</u> (scoring rule). For purposes of applying Sec. 302(f) of the Congressional Budget Act of 1974, estimates of the amount of total new BA and outlays shall include any off-budget discretionary amounts.	Same	Senate Sec. 322 retained as Sec.412 of the Conference Agreement  House Sec. 405 retained as Sec. 426 of the Conference Agreement
	<u>Sec. 323</u> Application and Effect of Changes in Allocations and Aggregates	<u>Sec. 406</u> Application and Effect of Changes in Allocations and Aggregates	Same	Senate Sec. 323 retained and modified as Sec. 413of the Conference Agreement. Adds (d) Adjustments to permit adjustments for legislation which has passed House & Senate but not yet been signed by the President.
	<u>Sec. 324</u> Adjustments to reflect changes in concepts & definitions	<u>Sec. 407</u> Adjustments to reflect changes in concepts & definitions	Same	Senate Sec. 324 retained as Sec. 414 of the Conference Agreement  House Sec.407 retained as Sec. 428 of the Conference Agreement
	<u>Sec. 325 Debt Disclosure Requirement</u> POO against budget resolutions that do not contain debt disclosure section, including the level of debt per person, and amounts of the Social Security surplus which will be spent over the 5-year budget window,	No similar provision		Senate recedes to House
	<u>Sec. 326 Debt disclosures</u>	No similar provision		Senate recedes to House
	<u>Sec. 327</u> Exercise of rulemaking powers	<u>Sec. 408</u> Exercise of rulemaking powers		Senate Sec. 327 retained as Sec. 415 of the Conference Agreement  House Sec. 408 retained as Sec. 429of the Conference Agreement

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<b>Reserve Funds</b>	<u>Sec. 201(a) Health Care Reform</u> Deficit neutral over 11 years	<u>Sec. 301 Health Care Reform</u> : Deficit neutral over 6 and 11 years	No six year deficit neutral test in Senate	Senate provision retained as modified as Sec. 301 of the Conference Agreement. Senate provision requiring no 6-year deficit neutral test retained. Sec. 220 of House bill on rural health incorporated here.  House provision retained as Sec. 321 of the Conference Agreement
	<u>Sec. 201(b) Other Health</u> : Doc fix, Medicare outpatient therapy caps, protect Medicare Advantage beneficiaries from premium increases, encourage primary care, promote quality. Deficit neutral over 6 and 11 years.	<u>Sec.314 Current Policy Reserve Fund</u> : Permits revision of allocations and aggregates and the baseline up to \$87 billion in FYs 2010-2014 and up to \$285 billion in FYs 2010-2019 for legislation to reform Medicare payment system for physicians.		Senate provision incorporated into Sec. 301 of the Conference Agreement above, modified to delete Medicare Advantage beneficiaries protection.  House provision modified to \$38 billion in FY 2010-2014 and 2010-2019 and incorporated in Sec. 421(a)(2)(A) of the
	<u>Sec. 202(a) Clean Energy &amp; Environment</u> Reduce dependence on foreign energy, improve LIHEAP, protect public lands. Deficit neutral over 6 and 11 years. May include tax provisions. Allocations cannot be revised if legislation is reported through budget reconciliation.	<u>Sec. 312 LIHEAP Trigger</u> : Legislation to make the Low Income Home Energy Assistance Program more responsive to energy price increases. Deficit neutral over 6 and 11 years.		Senate provision retained as Sec. 302 of the Conference Agreement and modified to incorporate Senate sections 213, 221, 240 & 246 of Senate-passed resolution, as well as to delete language prohibiting a "cow tax" and protections against increasing the cost of producing oil & gas on the OCS.  House provision retained as Sec. 332 of the Conference Agreement
	<u>Sec. 202(b) Climate Change Legislation</u> : Deficit neutral over 6 and 11 years. Allocations cannot be revised if legislation is reported through budget reconciliation.	<u>Sec. 303 Energy Independence</u> Legislation to provide tax incentives for renewable energy or energy efficiency, or other policies which reduce greenhouse gas emissions. Deficit neutral over 6 and 11 years.		Senate provision retained in Sec.302(b) of conference agreement and modified to delete language prohibiting adjustments to allocations and aggregates for climate change legislation produced under reconciliation. Senate provision also modified to delete language protecting consumers from increased energy prices.  House provision retained as Sec. 323 of the Conference Agreement.
	<u>Sec. 203 Higher Education</u> : Legislation to expand or strengthen student aid. May include tax provisions. Deficit neutral over 6 and 11 years.	<u>Sec. 302 College Access, Affordability &amp; Completion</u> : Legislation to improve access to higher education including increasing maximum Pell Grant award annually by one percentage point above the CPI. Deficit neutral over 6 and 11 years		Senate provision retained as Sec. 303 of the conference agreement  House provision retained as Sec. 322 of the Conference Agreement
	<u>Sec. 204 Child Nutrition &amp; WIC</u> : Legislation to reauthorize child nutrition programs. Deficit neutral over 6 & 11 years.	<u>Sec. 307 Child Nutrition</u> : Legislation to reauthorize, expand or improve child nutrition programs. Deficit neutral over 6 and 11 years.		Senate provision retained as Sec. 304 of the Conference Agreement  House provision retained as Sec. 327 of the Conference Agreement
	<u>Sec. 205(a)(1) Infrastructure</u> : Legislation for infrastructure improvements in public housing, energy, water, & transportation. Deficit neutral over 6 & 11 years.	No similar provision		Retained as Sec. 305(a)(1) of the Conference Agreement. Incorporates also Section 206(d) of the Senate Resolution.
	<u>Sec. 205(a)(2) Infrastructure</u> : Funding for the Denali Commission at FY 2006 level. Deficit neutral over 6 & 11 years.	No similar provision		Senate recedes to House

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	<u>Sec. 205(b) Surface Transportation:</u> Legislation for new BA for surface transportation programs offset by increased receipts to the Highway Trust Fund excluding transfers from Treasury. Deficit neutral over 6 and 11 years.	<u>Sec. 313 Surface Transportation Reauthorization:</u> Legislation to reauthorize surface transportation programs if the measure establishes or maintains a solvent Highway Trust Fun. Solvency = a positive cash balance which can include transfers from the Treasury if those transfers are fully offset.		Retained as Sec. 305(b) of the Conference Agreement  House provision retained as Sec. 334 of the Conference Agreement
	<u>Sec. 205(c ) Multimodal Transportation Projects:</u> Legislation authorizing multimodal transportation projects. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 305(c ) of the Conference Agreement
	<u>Sec. 205(d) Flood Control Projects:</u> Legislation for levee repair and improvements. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 305(d) of the Conference Agreement
	<u>Sec. 205(e) Amtrak firearms:</u> No funding under other reserve funds in Sec. 205 for Amtrak if it prohibits transportation of firearms in checked baggage.	No similar provision		Senate recedes to House
	<u>Sec. 206(a) Economic Stabilization - Manufacturing:</u> Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 306(a) of the Conference Agreement
	<u>Sec. 206(b) Economic Stabilization - Tax Relief:</u> Legislation providing for extension of expiring tax provisions. Deficit Neutral over 6 and 11 years.	<u>Sec. 315 Current Policy Reserve Fund for Middle Class Tax relief:</u> permits revision of allocations and aggregates up to \$699 billion over the period 2010-2014 and up to \$1,849 billion over the period 2010-2019 for extending the following provisions of the Internal Revenue Code of 1986: 1) 10% individual income tax bracket; 2) Marriage penalty relief; 3) maintain child credit at \$1000 and partial refundability of the credit; 4) education incentives; 5) other incentives for middle class families and children; 6 )other reductions to individual income tax brackets, and: 7) small business tax relief.  <u>Sec. 305 Tax Relief:</u> Legislation to provide tax relief for working families, businesses, States, or communities. Deficit neutral over 6 and 11 years.  <u>Sec. 316 Current Policy Reserve Fund For AMT Reform:</u> revises allocations and aggregates for revenue losses up to \$69 billion in FYs 2010-2014 and FYs 2010-2019 for legislation limit the applicability of the Alternative Minimum Tax.		Senate provision retained as Sec. 306(b) of the Conference Agreement  House Sec. 315 incorporated in Sec. 421(a)(2)(B) of the Conference Agreement with amounts modified to \$512 billion in 2010-2014 and \$1294 billion in 2010-2019  House Sec. 305 retained and designated Sec. 325 of the Conference Agreement  House Sec. 316 incorporated in Sec. 421(a)(2)(c ) of the Conference Agreement with amounts modified to \$214 billion in FYs 2010-2014 and 2010-2019
	<u>Sec. 206(c ) Economic Stabilization - Tax Reform:</u> Legislation to reform Internal Revenue Code. Deficit neutral over 6 & 11 years.	No similar provision		Retained as Sec. 306(c ) of the Conference Agreement
	<u>Sec. 206(d) Economic Stabilization - Flood Insurance Reform:</u> Legislation to reform National Flood Insurance Program. Deficit neutral over 6 and 11 years.	No similar provision		Incorporated into Sec. 305 of the Conference Agreement
	<u>Sec. 206(e) Economic Stabilization - Trade:</u> Legislation related to trade. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 306(d) of the Conference Agreement
	<u>Sec. 206(f) Economic Stabilization - Housing Assistance:</u> Legislation related to housing assistance, including low income rental assistance and the Housing Trust Fund created under HERA. Deficit neutral over 6 and 11 years.	<u>Sec. 310 Affordable Housing Trust Fund:</u> Legislation that capitalizes the existing Affordable Housing Trust Fund. Deficit neutral over 6 and 11 years.		Senate provision retained as Sec. 306(e) of the Conference Agreement  House provision retained as Sec. 330 of the Conference Agreement
	<u>Sec. 206(g) Economic Stabilization - Unemployment Mitigation:</u> Legislation to reduce unemployment or provide assistance to the unemployed. Deficit neutral over 6 and 11 years.	<u>Sec. 308 Unemployment Insurance:</u> Legislation to restructure Unemployment Insurance to respond to serious economic downturns. Deficit neutral over 6 and 11 years.		Senate provision retained as Sec. 306(f) of the conference agreement  House provision retained as Sec. 328 of the Conference Agreement

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	<u>Sec. 207 Veterans:</u> Legislation for concurrent receipt and enhancement of other veterans benefits. Deficit neutral over 6 and 11 years.	<u>Sec. 304 Veterans:</u> Legislation to provide for concurrent receipt, to enhance Veterans and retirees health care, eliminates offset between Survivor Benefit Plan annuities and veterans dependency and indemnity compensation, improves disability benefits to wounded personnel, and which does not authorize the Department of Veterans Affairs to bill private insurers for the cost of health care delivered to veterans for treatment of service connected conditions. Deficit neutral over 6 and 11 years.		Senate provision retained as modified as Sec. 307 of the Conference Agreement  House provision retained and modified as Sec. 324 of the Conference Agreement. Deletes prohibition against Veterans Affairs cost recovery from private health insurers. Adds enhanced education benefits for Guard & Reserve
	<u>Sec. 208(a) Judicial Pay and judgeships:</u> Legislation to increase the salary or number of federal judges. Deficit neutral over 6 and 11 years	No similar provision		Retained as Sec. 308(a) of the Conference Agreement
	<u>Sec. 208(b) Postal Retiree Assistance:</u> Legislation to adjust funding for postal retiree health coverage. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 308(b) of the Conference Agreement
	<u>Sec. 209 Defense Acquisition and Contracting Reform:</u> Legislation to reform defense contracting and reduce costs. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 309 of the Conference Agreement
	<u>Sec. 210 Counties and Schools:</u> Legislation reauthorizing the Secure Rural Schools and Community Self Determination Act of 2000 (PL 106-393) or make changes to the Payments in Lieu of Taxes Act of 1976 (PL 94-565) or both.	No similar provision		Retained as Sec. 310 of the Conference Agreement  House recedes to the Senate as modified in Sec. 333 of the Conference Agreement
	<u>Sec. 211(a) FDA Regulation:</u> Legislation to assess user fees to recover the cost of FDA's regulatory activities. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 311(a) of the Conference Agreement
	<u>Sec. 211(b) FDA Drug Importation:</u> Legislation to permit importation of FDA-approved prescription drugs. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 311(c) of the Conference Agreement
	<u>Sec. 211(c) FDA Food Safety:</u> Legislation to improve safety of U.S. food supply. Deficit neutral over 6 & 11 years.	No similar provision		Retained as Sec. 311(c) of the Conference Agreement
	<u>Sec. 212 Bipartisan Congressional Sunset Commission:</u> Legislation to authorize commission to terminate duplicative or underperforming programs. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 213 Domestic Fuels Security:</u> Legislation to authorize DOD long-term contracts for alternative fuels. Deficit neutral over 6 and 11 years.	No similar provision		Incorporated in Sec. 302 of the Conference Agreement
	<u>Sec. 214 Investigation of Financial Crisis</u> Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 312 of the Conference Agreement
	<u>Sec. 215 Federal Reserve Transparency</u> Legislation to authorize an audit of the Federal reserve System. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 313 of the Conference Agreement
	<u>Sec. 216 Improving Child Welfare:</u> Legislation to improve foster care and child support enforcement programs. Deficit neutral over 6 and 11 years.	<u>Sec. 309 Child Support:</u> Legislation to increase the share of child support collections reaching the child. Deficit neutral over 6 and 11 years.		Senate provision retained as Sec. 319 of the Conference Agreement.  House provision retained as Sec. 329 of the Conference Agreement
	<u>Sec. 217 Long Term Stability/Housing for Victims Program:</u> Legislation to fund level of this program authorized under VAWA. Deficit neutral over 6 and 11 years	No similar provision		Senate recedes to House
	<u>Sec. 218 Non-Refundable Income Tax Credit for Purchase of a Principal Residence:</u> Legislation establishing 1-year \$15,000 or 10 percent of purchase price federal income tax credit for purchase of a home. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House

## 2010 Budget Resolution Side-By-Side

	Senate-Passed (S. Con. Res 13)	House-Passed (H. Con. Res 85)	Difference	Conference Agreement
	<u>Sec. 219 Monitoring FHA-Insured Lending:</u> Legislation to authorized increased capacity of HUD IG to investigate fraud in FHA loans. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 220 Medicare and Medicaid Reimbursement in Rural Areas:</u> Deficit neutral over 6 and 11 years.	No similar provision		Incorporated into Sec. 301 of the Conference Agreement
	<u>Sec. 221 Accelerated Carbon Capture &amp; Clean Coal:</u> Legislation to accelerate R & D on these technologies. Deficit neutral over 6 and 11 years.	No similar provision		Incorporated in Sec. 302 of the Conference Agreement
	<u>Sec. 222 Expenditure of TARP funds:</u> Legislation governing use of remaining TARP funds. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 223 Prohibition on Undeserved Performance Bonuses:</u> Legislation to prohibit performance bonuses for federal contractors or government executives overseeing underperforming programs. Deficit neutral over 6 and 11 years.	No similar provision		Modified and incorporated into Sec. 309 of the Conference Agreement
	<u>Sec. 224 Ensure President's Pledge to Eliminate Wasteful Programs:</u> Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 225 VAWA funding:</u> Legislation to fund programs authorized on the Violence Against Women Act and Family Violence Prevention and Services Act. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 226 Ending Abusive No-Bid Contracts:</u> Deficit Neutral over 6 and 11 years	No similar provision		Senate recedes to House
	<u>Sec. 227 Home Visitation Programs:</u> Legislation to fund State early childhood nurse home-visitation programs. Deficit neutral over 6 and 11 years.	<u>Sec. 311 Home Visiting:</u> Legislation to provide funding to States for a program of home visits to low income mothers-to-be and low income families. Deficit neutral over 6 and 11 years.		Senate provision incorporated into Sec. 319 of the Conference Agreement  House provision retained as Sec. 331 of the Conference Agreement, and incorporating Sec. 227 of the Senate Resolution as modified.
	<u>Sec. 228 21st Century Community Learning Centers:</u> Legislation to increase funding for 21st Century Community Learning Centers. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 314 of the Conference Agreement
	<u>Sec. 229 Extension of Top Individual Tax Rates for Small Businesses:</u> Legislation that maintains the rates of tax under Sec. 1 of the Internal Revenue Code of 1986 for the two highest tax rate brackets at 33 and 35 percent respectively for individuals deriving more than 50% of income from a small business. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 230 DOE Lab Employees Pension Coverage:</u> Legislation to authorize funding to cover full cost of pension obligations owed to current or past employees of Department of Energy laboratories of environmental cleanup sites. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 308(c) of the Conference Agreement
	<u>Sec. 231 Fire Departments:</u> Legislation to fund FEMA firefighters grants programs. Deficit neutral over 6 and 11 years	No similar provision		Retained as Sec. 315 of the Conference Agreement
	<u>Sec. 232 Elimination &amp; Recovery of Improper Payments:</u> Legislation to increase the use of recovery audits by federal agencies to reduce improper payments. Use savings recovered to reduce the deficit.	No similar provision		Modified and incorporated into Sec. 309 of the Conference Agreement
	<u>Sec. 233 Repeal 1993 Tax Increase on Social Security Benefits:</u> Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 234 Increase Amount of Capital Losses Allowed to Individuals:</u> Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 235 Foster Care Financing Reform:</u> Legislation to change federal foster care payment system and promote other policy goals. Deficit neutral over 6 and 11 years.	No similar provision		Senate provision incorporated into Sec. 319 of the Conference Agreement

## 2010 Budget Resolution Side-By-Side

	Senate-Passed (S. Con. Res 13)	House-Passed (H. Con. Res 85)	Difference	Conference Agreement
	<u>Sec. 236 Veterans Health Administration Healthcare Professionals</u> : Legislation to increase number of healthcare professionals in the Veterans Health Administration. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 237 Repeal Deductions from Mineral Revenue Payments to States</u> : Legislation to repeal requirement for deduction from certain mineral revenues paid to States by DOI Minerals Management Service. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 238 State and Local Sales Taxes</u> : Legislation to permanently extend deductibility of State and Local sales taxes for residents of states without personal income taxes. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 316 of the Conference Agreement
	<u>Sec. 239 Performance Standards for Government Programs</u> : Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 240 Higher Blend Ethanol Research</u> : Legislation to expedite research on viability of use of higher ethanol blends at service station pumps. Deficit neutral over 6 and 11 years.	No similar provision		Incorporated in Sec. 302 of the Conference Agreement
	<u>Sec 241(a) Enhanced Drug Control Efforts - HDTA</u> : Legislation to increase the number of counties designated as High Intensity Drug Trafficking Areas. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 241(b) Enhanced Drug Control Efforts - Drug Smuggling</u> : Legislation to increase drug interdiction funding at Department of Homeland Security. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 242 Promotion of Individual Savings</u> : Legislation to promote savings incentives, including individual development accounts and chil savings accounts. Deficit neutral over 6 and 11 years.	No similar provision		Retained as Sec. 317 of the Conference Agreement
	<u>Sec. 243 National Health Service Corps</u> : Legislation to provide the National Health Service Corps with \$235M for FY 2010. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 244 Animal Health &amp; Disease Program</u> : Legislation to fund this program at its fully authorized level. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 245 End Strength for Active Duty Personnel of the Army</u> : Legislation to increase end strength of the Army to 577,400 persons. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 246 Wildland Fire Management</u> : Legislation to direct funds for hazardous fuels reductions and hazard mitigation to areas at highest risk of catastrophic wildfire, and not require State funding match. Deficit neutral over 6 and 11 years.	No similar provision		Incorporated in Sec. 302 of the Conference Agreement
	<u>Sec. 247 Estate Tax Relief</u> : Legislation to exempt Estates under \$5M from taxation, indexed for inflation, impose a maximum rate of 35% on taxable estates, reunify estate and gift tax credits, and provide for portability of exemption between spouses. Deficit neutral over 6 and 11 years.	<u>Sec. 317 Current Policy Reserve Fund for reform of the Estate and Gift Tax</u> : Allows revision of allocations and aggregates of losses of revenues up to \$72 billion in FYs 2010-2014 and up to \$256 billion in FYs 2010-2019 to extend the law as in effect in 2009 for the Estate and Gift Tax.		Senate provision dropped.  House Sec. 317 incorporated into Sec. 421(a)(2)(D)
	<u>Sec. 249 FDIC and NCUA Borrowing Authority</u> : Legislation to increase borrowing authority for the Federal Deposit Insurance Corporation and the National Credit Union Administration. Deficit neutral over 11 years only.	No similar provision		Retained as Sec. 318 of the Conference Agreement
	<u>Sec. 250 DOE Loan Guarantee Program</u> : Legislation to authorize a \$50 billion loan guarantee program for eligible projects under Title XVII of the Energy Policy Act of 2005. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 251 Nuclear Research &amp; Development</u> : Legislation authorizing nuclear research and development activities. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House

## 2010 Budget Resolution Side-By-Side

	<b>Senate-Passed (S. Con. Res 13)</b>	<b>House-Passed (H. Con. Res 85)</b>	<b>Difference</b>	<b>Conference Agreement</b>
	<u>Sec. 252 FDA Facilities</u> : Legislation to provide funding to GSA to complete work on White Oak Campus complex in Silver Spring, MD for the Food and Drug Administration. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	<u>Sec. 253 Energy Star Program</u> : Legislation to set aside at least 2 percent of funds within the Energy Star Program at EPA for the Energy Star for Small Business Program. Deficit neutral over 6 and 11 years.	No similar provision		Senate recedes to House
	No similar provision	<u>Section 306 9/11 Health Program</u> : Legislation to establish a program of medical monitoring and treatment of adverse health impacts linked to the 9/11 attacks. Deficit neutral over 6 and 11 years.		Senate recedes to House as Sec. 320 of the Conference Agreement  House provision retained as Sec. 326 of the Conference Agreement