

114TH CONGRESS  
1ST SESSION

# H. R. 3236

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## AN ACT

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

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

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

4 **TABLE OF CONTENTS.**

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

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

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

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

**TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION**

**Subtitle A—Federal-Aid Highways**

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

Sec. 1002. Administrative expenses.

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

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

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

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

Subtitle C—Public Transportation Programs

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

Subtitle D—Hazardous Materials

- Sec. 1301. Authorization of appropriations.

TITLE II—REVENUE PROVISIONS

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

TITLE III—ADDITIONAL PROVISIONS

- Sec. 3001. Service fees.

TITLE IV—VETERANS PROVISIONS

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

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

4 **Subtitle A—Federal-Aid Highways**

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

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

11 (b) AUTHORIZATION OF APPROPRIATIONS.—

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

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

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

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

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

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

23          (c) USE OF FUNDS.—

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

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

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

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

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

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

25 (A) in subsection (a)—

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

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

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

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

9 (B) in subsection (b)(12)—

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

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

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

6 (C) in subsection (c)—

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

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



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

4 (E) in subsection (f)(1) in the matter pre-  
5 ceding subparagraph (A) by striking “each of  
6 fiscal years 2013 through 2014 and for the pe-  
7 riod beginning on October 1, 2014, and ending  
8 on July 31, 2015” and inserting “each of fiscal  
9 years 2013 through 2015 and for the period be-  
10 ginning on October 1, 2015, and ending on Oc-  
11 tober 29, 2015”.

12 **SEC. 1002. ADMINISTRATIVE EXPENSES.**

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

15 (1) in subsection (a) by striking “for adminis-  
16 trative expenses of the Federal-aid highway program  
17 \$366,465,753 for the period beginning on October 1,  
18 2014, and ending on July 31, 2015.” and inserting  
19 “for administrative expenses of the Federal-aid high-  
20 way program—

21 “(1) \$440,000,000 for fiscal year 2015; and

22 “(2) \$34,863,388 for the period beginning on  
23 October 1, 2015, and ending on October 29, 2015.”;

24 and

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

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

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

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

14           (a) EXTENSION OF PROGRAMS.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

21 and

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

25 (c) GRANT PROGRAMS.—

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14 (2) in paragraph (2)—

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

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

1           serting “for each of fiscal years 2013 through  
2           2015 and \$792,350 for the period beginning on  
3           October 1, 2015, and ending on October 29,  
4           2015,”;

5           (C) in subparagraph (C) by striking “and  
6           \$3,713,505,753 for the period beginning on Oc-  
7           tober 1, 2014, and ending on July 31, 2015,”  
8           and inserting “\$4,458,650,000 for fiscal year  
9           2015, and \$353,281,011 for the period begin-  
10          ning on October 1, 2015, and ending on Octo-  
11          ber 29, 2015,”;

12          (D) in subparagraph (D) by striking “and  
13          \$215,132,055 for the period beginning on Octo-  
14          ber 1, 2014, and ending on July 31, 2015,”  
15          and inserting “\$258,300,000 for fiscal year  
16          2015, and \$20,466,393 for the period beginning  
17          on October 1, 2015, and ending on October 29,  
18          2015,”;

19          (E) in subparagraph (E)—

20               (i) by striking “and \$506,222,466 for  
21               the period beginning on October 1, 2014,  
22               and ending on July 31, 2015,” and insert-  
23               ing “\$607,800,000 for fiscal year 2015,  
24               and \$48,159,016 for the period beginning

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 7 **Subtitle D—Hazardous Materials**

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

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

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

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

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

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

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

21 (1) in paragraph (1)—

22 (A) in the paragraph heading by striking  
23 “FISCAL YEARS 2013 AND 2014” and inserting

24 “FISCAL YEARS 2013 THROUGH 2015”; and

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

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

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

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

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

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

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

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

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

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

## 6 **TITLE II—REVENUE PROVISIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

13          (b) INFORMATION REPORTING.—

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

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

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

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

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

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

13              “(3) TIME FOR FURNISHING STATEMENT.—

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

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

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

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

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

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

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

19           (2) PENALTY FOR FAILURE TO FILE.—

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

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

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

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

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

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

16          (c) PENALTY FOR INCONSISTENT REPORTING.—

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

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

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

24           “(k) INCONSISTENT ESTATE BASIS REPORTING.—

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

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

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

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

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

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

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

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

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

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

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

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

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

12           (1) PARTNERSHIPS AND S CORPORATIONS.—

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

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

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

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

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

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

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

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

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

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



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

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

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

9 (3) EFFECTIVE DATES.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9           (b) CONFORMING ERISA AMENDMENTS.—

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

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

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

24           (a) LIQUEFIED PETROLEUM GAS.—

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

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

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

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

22 (b) LIQUEFIED NATURAL GAS.—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



1                   **TITLE IV—VETERANS**  
2                   **PROVISIONS**

3 **SEC. 4001. SHORT TITLE.**

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

6 **SEC. 4002. PLAN TO CONSOLIDATE PROGRAMS OF DEPART-**  
7                   **MENT OF VETERANS AFFAIRS TO IMPROVE**  
8                   **ACCESS TO CARE.**

9           (a) **PLAN.**—The Secretary of Veterans Affairs shall  
10 develop a plan to consolidate all non-Department provider  
11 programs by establishing a new, single program to be  
12 known as the “Veterans Choice Program” to furnish hos-  
13 pital care and medical services to veterans enrolled in the  
14 system of patient enrollment established under section  
15 1705(a) of title 38, United States Code, at non-Depart-  
16 ment facilities.

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

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

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

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

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

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

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

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

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

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

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

14 (9) A description of how—

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

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

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

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

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

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

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

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

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

18 (d) DEFINITIONS.—In this section:

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

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

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

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

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

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

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

17 (E) Contracts relating to dialysis.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3           (e) **MODIFICATION OF DISTANCE REQUIREMENT.**—

4           Subparagraph (B) of subsection (b)(2) of such section is  
5           amended to read as follows:

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

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

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

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

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

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

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

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

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

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

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

17           (c) DEFINITIONS.—In this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed the House of Representatives July 29, 2015.

Attest:

*Clerk.*





114<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

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**H. R. 3236**

**AN ACT**

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