

111TH CONGRESS  
1ST SESSION

# H. R. 1294

To amend the Congressional Budget and Impoundment Control Act of 1974 to provide for the expedited consideration of certain proposed rescissions of budget authority.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2009

Mr. RYAN of Wisconsin (for himself and Mr. KIRK) introduced the following bill; which was referred to the Committee on the Budget, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Congressional Budget and Impoundment Control Act of 1974 to provide for the expedited consideration of certain proposed rescissions of budget authority.

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.**

4 This Act may be cited as the “Congressional Ac-  
5 countability and Line-Item Veto Act of 2009”.

6 **SEC. 2. LEGISLATIVE LINE ITEM VETO.**

7 (a) IN GENERAL.—Title X of the Congressional  
8 Budget and Impoundment Control Act of 1974 (2 U.S.C.

1 621 et seq.) is amended by striking all of part B (except  
2 for sections 1016 and 1013, which are redesignated as sec-  
3 tions 1019 and 1020, respectively) and part C and insert-  
4 ing the following:

5           “PART B—LEGISLATIVE LINE-ITEM VETO

6                   “LINE ITEM VETO AUTHORITY

7           “SEC. 1011. (a) PROPOSED CANCELLATIONS.—With-  
8 in 30 calendar days after the enactment of any bill or joint  
9 resolution containing any congressional earmark or pro-  
10 viding any limited tariff benefit or targeted tax benefit,  
11 the President may propose, in the manner provided in sub-  
12 section (b), the repeal of the congressional earmark or the  
13 cancellation of any limited tariff benefit or targeted tax  
14 benefit. If the 30 calendar-day period expires during a pe-  
15 riod where either House of Congress stands adjourned sine  
16 die at the end of Congress or for a period greater than  
17 30 calendar days, the President may propose a cancella-  
18 tion under this section and transmit a special message  
19 under subsection (b) on the first calendar day of session  
20 following such a period of adjournment.

21           “(b) TRANSMITTAL OF SPECIAL MESSAGE.—

22                   “(1) SPECIAL MESSAGE.—

23                           “(A) IN GENERAL.—The President may  
24                   transmit to the Congress a special message pro-  
25                   posing to repeal any congressional earmarks or

1 to cancel any limited tariff benefits or targeted  
2 tax benefits.

3 “(B) CONTENTS OF SPECIAL MESSAGE.—

4 Each special message shall specify, with respect  
5 to the congressional earmarks, limited tariff  
6 benefits, or targeted tax benefits to be repealed  
7 or canceled—

8 “(i) the congressional earmark that  
9 the President proposes to repeal or the  
10 limited tariff benefit or the targeted tax  
11 benefit that the President proposes be can-  
12 celed;

13 “(ii) the specific project or govern-  
14 mental functions involved;

15 “(iii) the reasons why such congress-  
16 sional earmark should be repealed or such  
17 limited tariff benefit or targeted tax ben-  
18 efit should be canceled;

19 “(iv) to the maximum extent prac-  
20 ticable, the estimated fiscal, economic, and  
21 budgetary effect (including the effect on  
22 outlays and receipts in each fiscal year) of  
23 the proposed repeal or cancellation;

24 “(v) to the maximum extent prac-  
25 ticable, all facts, circumstances, and con-

1           siderations relating to or bearing upon the  
2           proposed repeal or cancellation and the de-  
3           cision to propose the repeal or cancellation,  
4           and the estimated effect of the proposed  
5           repeal or cancellation upon the objects,  
6           purposes, or programs for which the con-  
7           gressional earmark, limited tariff benefit,  
8           or the targeted tax benefit is provided;

9           “(vi) a numbered list of repeals and  
10          cancellations to be included in an approval  
11          bill that, if enacted, would repeal congres-  
12          sional earmarks and cancel limited tariff  
13          benefits or targeted tax benefits proposed  
14          in that special message; and

15          “(vii) if the special message is trans-  
16          mitted subsequent to or at the same time  
17          as another special message, a detailed ex-  
18          planation why the proposed repeals or can-  
19          cellations are not substantially similar to  
20          any other proposed repeal or cancellation  
21          in such other message.

22          “(C) **DUPLICATIVE PROPOSALS PROHIB-**  
23          **ITED.**—The President may not propose to re-  
24          peal or cancel the same or substantially similar  
25          congressional earmark, limited tariff benefit, or

1 targeted tax benefit more than one time under  
2 this Act.

3 “(D) MAXIMUM NUMBER OF SPECIAL MES-  
4 SAGES.—The President may not transmit to the  
5 Congress more than one special message under  
6 this subsection related to any bill or joint reso-  
7 lution described in subsection (a), but may  
8 transmit not more than 2 special messages for  
9 any omnibus budget reconciliation or appropria-  
10 tion measure.

11 “(2) ENACTMENT OF APPROVAL BILL.—

12 “(A) DEFICIT REDUCTION.—Congressional  
13 earmarks, limited tariff benefits, or targeted tax  
14 benefits which are repealed or canceled pursu-  
15 ant to enactment of a bill as provided under  
16 this section shall be dedicated only to reducing  
17 the deficit or increasing the surplus.

18 “(B) ADJUSTMENT OF LEVELS IN THE  
19 CONCURRENT RESOLUTION ON THE BUDGET.—  
20 Not later than 5 days after the date of enact-  
21 ment of an approval bill as provided under this  
22 section, the chairs of the Committees on the  
23 Budget of the Senate and the House of Rep-  
24 resentatives shall revise allocations and aggre-  
25 gates and other appropriate levels under the ap-

1           appropriate concurrent resolution on the budget to  
2           reflect the repeal or cancellation, and the appli-  
3           cable committees shall report revised suballoca-  
4           tions pursuant to section 302(b), as appro-  
5           priate.

6           “(C) ADJUSTMENTS TO STATUTORY LIM-  
7           ITS.—After enactment of an approval bill as  
8           provided under this section, the Office of Man-  
9           agement and Budget shall revise applicable lim-  
10          its under the Balanced Budget and Emergency  
11          Deficit Control Act of 1985, as appropriate.

12          “(D) TRUST FUNDS AND SPECIAL  
13          FUNDS.—Notwithstanding subparagraph (A),  
14          nothing in this part shall be construed to re-  
15          quire or allow the deposit of amounts derived  
16          from a trust fund or special fund which are  
17          canceled pursuant to enactment of a bill as pro-  
18          vided under this section to any other fund.

19          “PROCEDURES FOR EXPEDITED CONSIDERATION

20          “SEC. 1012. (a) EXPEDITED CONSIDERATION.—

21                 “(1) IN GENERAL.—The majority leader or mi-  
22                 nority leader of each House or his designee shall (by  
23                 request) introduce an approval bill as defined in sec-  
24                 tion 1017 not later than the third day of session of  
25                 that House after the date of receipt of a special mes-  
26                 sage transmitted to the Congress under section

1 1011(b). If the bill is not introduced as provided in  
2 the preceding sentence in either House, then, on the  
3 fourth day of session of that House after the date  
4 of receipt of the special message, any Member of  
5 that House may introduce the bill.

6 “(2) CONSIDERATION IN THE HOUSE OF REP-  
7 RESENTATIVES.—

8 “(A) REFERRAL AND REPORTING.—Any  
9 committee of the House of Representatives to  
10 which an approval bill is referred shall report it  
11 to the House without amendment not later than  
12 the seventh legislative day after the date of its  
13 introduction. If a committee fails to report the  
14 bill within that period or the House has adopt-  
15 ed a concurrent resolution providing for ad-  
16 journment sine die at the end of a Congress,  
17 such committee shall be automatically dis-  
18 charged from further consideration of the bill  
19 and it shall be placed on the appropriate cal-  
20 endar.

21 “(B) PROCEEDING TO CONSIDERATION.—  
22 After an approval bill is reported by or dis-  
23 charged from committee or the House has  
24 adopted a concurrent resolution providing for  
25 adjournment sine die at the end of a Congress,

1           it shall be in order to move to proceed to con-  
2           sider the approval bill in the House. Such a mo-  
3           tion shall be in order only at a time designated  
4           by the Speaker in the legislative schedule within  
5           two legislative days after the day on which the  
6           proponent announces his intention to offer the  
7           motion. Such a motion shall not be in order  
8           after the House has disposed of a motion to  
9           proceed with respect to that special message.  
10          The previous question shall be considered as or-  
11          dered on the motion to its adoption without in-  
12          tervening motion. A motion to reconsider the  
13          vote by which the motion is disposed of shall  
14          not be in order.

15                 “(C) CONSIDERATION.—The approval bill  
16          shall be considered as read. All points of order  
17          against an approval bill and against its consid-  
18          eration are waived. The previous question shall  
19          be considered as ordered on an approval bill to  
20          its passage without intervening motion except  
21          five hours of debate equally divided and con-  
22          trolled by the proponent and an opponent and  
23          one motion to limit debate on the bill. A motion  
24          to reconsider the vote on passage of the bill  
25          shall not be in order.



1           “(D) SENATE BILL.—An approval bill re-  
2           ceived from the Senate shall not be referred to  
3           committee.

4           “(3) CONSIDERATION IN THE SENATE.—

5           “(A) REFERRAL AND REPORTING.—Any  
6           committee of the Senate to which an approval  
7           bill is referred shall report it to the Senate  
8           without amendment not later than the seventh  
9           legislative day after the date of its introduction.  
10          If a committee fails to report the bill within  
11          that period or the Senate has adopted a concur-  
12          rent resolution providing for adjournment sine  
13          die at the end of a Congress, such committee  
14          shall be automatically discharged from further  
15          consideration of the bill and it shall be placed  
16          on the appropriate calendar.

17          “(B) MOTION TO PROCEED TO CONSIDER-  
18          ATION.—After an approval bill is reported by or  
19          discharged from committee or the Senate has  
20          adopted a concurrent resolution providing for  
21          adjournment sine die at the end of a Congress,  
22          it shall be in order to move to proceed to con-  
23          sider the approval bill in the Senate. A motion  
24          to proceed to the consideration of a bill under  
25          this subsection in the Senate shall not be debat-

1           able. It shall not be in order to move to recon-  
2           sider the vote by which the motion to proceed  
3           is agreed to or disagreed to.

4           “(C) LIMITS ON DEBATE.—Debate in the  
5           Senate on a bill under this subsection, and all  
6           debatable motions and appeals in connection  
7           therewith (including debate pursuant to sub-  
8           paragraph (D)), shall not exceed 10 hours,  
9           equally divided and controlled in the usual  
10          form.

11          “(D) APPEALS.—Debate in the Senate on  
12          any debatable motion or appeal in connection  
13          with a bill under this subsection shall be limited  
14          to not more than 1 hour, to be equally divided  
15          and controlled in the usual form.

16          “(E) MOTION TO LIMIT DEBATE.—A mo-  
17          tion in the Senate to further limit debate on a  
18          bill under this subsection is not debatable.

19          “(F) MOTION TO RECOMMIT.—A motion to  
20          recommit a bill under this subsection is not in  
21          order.

22          “(G) CONSIDERATION OF THE HOUSE  
23          BILL.—

24                 “(i) IN GENERAL.—If the Senate has  
25                 received the House companion bill to the

1 bill introduced in the Senate prior to a  
2 vote under subparagraph (C), then the  
3 Senate may consider, and the vote under  
4 subparagraph (C) may occur on, the House  
5 companion bill.

6 “(ii) PROCEDURE AFTER VOTE ON  
7 SENATE BILL.—If the Senate votes, pursu-  
8 ant to subparagraph (C), on the bill intro-  
9 duced in the Senate, then immediately fol-  
10 lowing that vote, or upon receipt of the  
11 House companion bill, the House bill shall  
12 be deemed to be considered, read the third  
13 time, and the vote on passage of the Sen-  
14 ate bill shall be considered to be the vote  
15 on the bill received from the House.

16 “(b) AMENDMENTS PROHIBITED.—No amendment  
17 to, or motion to strike a provision from, a bill considered  
18 under this section shall be in order in either the Senate  
19 or the House of Representatives.

20 “PRESIDENTIAL DEFERRAL AUTHORITY

21 “SEC. 1013. (a) TEMPORARY PRESIDENTIAL AU-  
22 THORITY TO WITHHOLD CONGRESSIONAL EARMARKS.—

23 “(1) IN GENERAL.—At the same time as the  
24 President transmits to the Congress a special mes-  
25 sage pursuant to section 1011(b), the President may  
26 direct that any congressional earmark to be repealed

1 in that special message shall not be made available  
2 for obligation for a period of 45 calendar days of  
3 continuous session of the Congress after the date on  
4 which the President transmits the special message to  
5 the Congress.

6 “(2) EARLY AVAILABILITY.—The President  
7 shall make any congressional earmark deferred pur-  
8 suant to paragraph (1) available at a time earlier  
9 than the time specified by the President if the Presi-  
10 dent determines that continuation of the deferral  
11 would not further the purposes of this Act.

12 “(b) TEMPORARY PRESIDENTIAL AUTHORITY TO  
13 SUSPEND A LIMITED TARIFF BENEFIT.—

14 “(1) IN GENERAL.—At the same time as the  
15 President transmits to the Congress a special mes-  
16 sage pursuant to section 1011(b), the President may  
17 suspend the implementation of any limited tariff  
18 benefit proposed to be canceled in that special mes-  
19 sage for a period of 45 calendar days of continuous  
20 session of the Congress after the date on which the  
21 President transmits the special message to the Con-  
22 gress.

23 “(2) EARLY AVAILABILITY.—The President  
24 shall terminate the suspension of any limited tariff  
25 benefit at a time earlier than the time specified by

1 the President if the President determines that con-  
2 tinuation of the suspension would not further the  
3 purposes of this Act.

4 “(c) TEMPORARY PRESIDENTIAL AUTHORITY TO  
5 SUSPEND A TARGETED TAX BENEFIT.—

6 “(1) IN GENERAL.—At the same time as the  
7 President transmits to the Congress a special mes-  
8 sage pursuant to section 1011(b), the President may  
9 suspend the implementation of any targeted tax ben-  
10 efit proposed to be repealed in that special message  
11 for a period of 45 calendar days of continuous ses-  
12 sion of the Congress after the date on which the  
13 President transmits the special message to the Con-  
14 gress.

15 “(2) EARLY AVAILABILITY.—The President  
16 shall terminate the suspension of any targeted tax  
17 benefit at a time earlier than the time specified by  
18 the President if the President determines that con-  
19 tinuation of the suspension would not further the  
20 purposes of this Act.

21 “IDENTIFICATION OF TARGETED TAX BENEFITS

22 “SEC. 1014. (a) STATEMENT.—The chairman of the  
23 Committee on Ways and Means of the House of Rep-  
24 resentatives and the chairman of the Committee on Fi-  
25 nance of the Senate acting jointly (hereafter in this sub-  
26 section referred to as the ‘chairmen’) shall review any rev-

1 enue or reconciliation bill or joint resolution which in-  
2 cludes any amendment to the Internal Revenue Code of  
3 1986 that is being prepared for filing by a committee of  
4 conference of the two Houses, and shall identify whether  
5 such bill or joint resolution contains any targeted tax ben-  
6 efits. The chairmen shall provide to the committee of con-  
7 ference a statement identifying any such targeted tax ben-  
8 efits or declaring that the bill or joint resolution does not  
9 contain any targeted tax benefits. Any such statement  
10 shall be made available to any Member of Congress by  
11 the chairmen immediately upon request.

12 “(b) STATEMENT INCLUDED IN LEGISLATION.—

13 “(1) IN GENERAL.—Notwithstanding any other  
14 rule of the House of Representatives or any rule or  
15 precedent of the Senate, any revenue or reconcili-  
16 ation bill or joint resolution which includes any  
17 amendment to the Internal Revenue Code of 1986  
18 reported by a committee of conference of the two  
19 Houses may include, as a separate section of such  
20 bill or joint resolution, the information contained in  
21 the statement of the chairmen, but only in the man-  
22 ner set forth in paragraph (2).

23 “(2) APPLICABILITY.—The separate section  
24 permitted under subparagraph (A) shall read as fol-  
25 lows: ‘Section 1021 of the Congressional Budget and

1 Impoundment Control Act of 1974 shall  
2 \_\_\_\_\_ apply to \_\_\_\_\_.’, with  
3 the blank spaces being filled in with—

4 “(A) in any case in which the chairmen  
5 identify targeted tax benefits in the statement  
6 required under subsection (a), the word ‘only’  
7 in the first blank space and a list of all of the  
8 specific provisions of the bill or joint resolution  
9 in the second blank space; or

10 “(B) in any case in which the chairmen de-  
11 clare that there are no targeted tax benefits in  
12 the statement required under subsection (a),  
13 the word ‘not’ in the first blank space and the  
14 phrase ‘any provision of this Act’ in the second  
15 blank space.

16 “(c) IDENTIFICATION IN REVENUE ESTIMATE.—  
17 With respect to any revenue or reconciliation bill or joint  
18 resolution with respect to which the chairmen provide a  
19 statement under subsection (a), the Joint Committee on  
20 Taxation shall—

21 “(1) in the case of a statement described in  
22 subsection (b)(2)(A), list the targeted tax benefits in  
23 any revenue estimate prepared by the Joint Com-  
24 mittee on Taxation for any conference report which  
25 accompanies such bill or joint resolution, or

1           “(2) in the case of a statement described in 13  
2           subsection (b)(2)(B), indicate in such revenue esti-  
3           mate that no provision in such bill or joint resolution  
4           has been identified as a targeted tax benefit.

5           “(d) PRESIDENT’S AUTHORITY.—If any revenue or  
6           reconciliation bill or joint resolution is signed into law—

7           “(1) with a separate section described in sub-  
8           section (b)(2), then the President may use the au-  
9           thority granted in this section only with respect to  
10          any targeted tax benefit in that law, if any, identi-  
11          fied in such separate section; or

12          “(2) without a separate section described in  
13          subsection (b)(2), then the President may use the  
14          authority granted in this section with respect to any  
15          targeted tax benefit in that law.

16                   “TREATMENT OF CANCELLATIONS

17          “SEC. 1015. The repeal of any congressional earmark  
18          or cancellation of any limited tariff benefit or targeted tax  
19          benefit shall take effect only upon enactment of the appli-  
20          cable approval bill. If an approval bill is not enacted into  
21          law before the end of the applicable period under section  
22          1013, then all proposed repeals and cancellations con-  
23          tained in that bill shall be null and void and any such  
24          congressional earmark, limited tariff benefit, or targeted  
25          tax benefit shall be effective as of the original date pro-



1 vided in the law to which the proposed repeals or cancella-  
2 tions applied.

3 “REPORTS BY COMPTROLLER GENERAL

4 “SEC. 1016. With respect to each special message  
5 under this part, the Comptroller General shall issue to the  
6 Congress a report determining whether any congressional  
7 earmark is not repealed or limited tariff benefit or tar-  
8 geted tax benefit continues to be suspended after the de-  
9 ferral authority set forth in section 1013 of the President  
10 has expired.

11 “DEFINITIONS

12 “SEC. 1017. As used in this part:

13 “(1) APPROPRIATION LAW.—The term ‘appro-  
14 priation law’ means an Act referred to in section  
15 105 of title 1, United States Code, including any  
16 general or special appropriation Act, or any Act  
17 making supplemental, deficiency, or continuing ap-  
18 propriations, that has been signed into law pursuant  
19 to Article I, section 7, of the Constitution of the  
20 United States.

21 “(2) APPROVAL BILL.—The term ‘approval bill’  
22 means a bill or joint resolution which only approves  
23 proposed repeals of congressional earmarks or can-  
24 cellations of limited tariff benefits or targeted tax  
25 benefits in a special message transmitted by the  
26 President under this part and—

1           “(A) the title of which is as follows: ‘A bill  
2 approving the proposed repeals and cancella-  
3 tions transmitted by the President on \_\_\_\_\_’,  
4 the blank space being filled in with the date of  
5 transmission of the relevant special message  
6 and the public law number to which the mes-  
7 sage relates;

8           “(B) which does not have a preamble;

9           “(C) which provides only the following  
10 after the enacting clause: ‘That the Congress  
11 approves of proposed repeals and cancellations  
12 \_\_\_\_\_’, the blank space being filled in with a  
13 list of the repeals and cancellations contained in  
14 the President’s special message, ‘as transmitted  
15 by the President in a special message on  
16 \_\_\_\_\_’, the blank space being filled in with  
17 the appropriate date, ‘regarding \_\_\_\_\_.’, the  
18 blank space being filled in with the public law  
19 number to which the special message relates;

20           “(D) which only includes proposed repeals  
21 and cancellations that are estimated by CBO to  
22 meet the definition of congressional earmark or  
23 limited tariff benefits, or that are identified as  
24 targeted tax benefits pursuant to section 1014;  
25 and

1           “(E) if no CBO estimate is available, then  
2           the entire list of legislative provisions proposed  
3           by the President is inserted in the second blank  
4           space in subparagraph (C).

5           “(3) CALENDAR DAY.—The term ‘calendar day’  
6           means a standard 24-hour period beginning at mid-  
7           night.

8           “(4) CANCEL OR CANCELLATION.—The terms  
9           ‘cancel’ or ‘cancellation’ means to prevent—

10           “(A) a limited tariff benefit from having  
11           legal force or effect, and to make any necessary,  
12           conforming statutory change to ensure that  
13           such limited tariff benefit is not implemented;  
14           or

15           “(B) a targeted tax benefit from having  
16           legal force or effect, and to make any necessary,  
17           conforming statutory change to ensure that  
18           such targeted tax benefit is not implemented  
19           and that any budgetary resources are appro-  
20           priately canceled.

21           “(5) CBO.—The term ‘CBO’ means the Direc-  
22           tor of the Congressional Budget Office.

23           “(6) CONGRESSIONAL EARMARK.—The term  
24           ‘congressional earmark’ means a provision or report  
25           language included primarily at the request of a

1 Member, Delegate, Resident Commissioner, or Sen-  
2 ator providing, authorizing or recommending a spe-  
3 cific amount of discretionary budget authority, credit  
4 authority, or other spending authority for a contract,  
5 loan, loan guarantee, grant, loan authority, or other  
6 expenditure with or to an entity, or targeted to a  
7 specific State, locality or Congressional district,  
8 other than through a statutory or administrative for-  
9 mula-driven or competitive award process.

10 “(7) ENTITY.—As used in paragraph (6), the  
11 term ‘entity’ includes a private business, State, terri-  
12 tory or locality, or Federal entity.

13 “(8) LIMITED TARIFF BENEFIT.—The term  
14 ‘limited tariff benefit’ means any provision of law  
15 that modifies the Harmonized Tariff Schedule of the  
16 United States in a manner that benefits 10 or fewer  
17 entities (as defined in paragraph (12)(B)).

18 “(9) OMB.—The term ‘OMB’ means the Direc-  
19 tor of the Office of Management and Budget.

20 “(10) OMNIBUS RECONCILIATION OR APPRO-  
21 PRIATION MEASURE.—The term ‘omnibus reconcili-  
22 ation or appropriation measure’ means—

23 “(A) in the case of a reconciliation bill, any  
24 such bill that is reported to its House by the  
25 Committee on the Budget; or

1           “(B) in the case of an appropriation meas-  
2           sure, any such measure that provides appropria-  
3           tions for programs, projects, or activities falling  
4           within 2 or more section 302(b) suballocations.

5           “(11) TARGETED TAX BENEFIT.—(A) The term  
6           ‘targeted tax benefit’ means any revenue-losing pro-  
7           vision that provides a Federal tax deduction, credit,  
8           exclusion, or preference to ten or fewer beneficiaries  
9           (determined with respect to either present law or  
10          any provision of which the provision is a part) under  
11          the Internal Revenue Code of 1986 in any year for  
12          which the provision is in effect;

13          “(B) for purposes of subparagraph (A)—

14                 “(i) all businesses and associations that  
15                 are members of the same controlled group of  
16                 corporations (as defined in section 1563(a) of  
17                 the Internal Revenue Code of 1986) shall be  
18                 treated as a single beneficiary;

19                 “(ii) all shareholders, partners, members,  
20                 or beneficiaries of a corporation, partnership,  
21                 association, or trust or estate, respectively, shall  
22                 be treated as a single beneficiary;

23                 “(iii) all employees of an employer shall be  
24                 treated as a single beneficiary;

1           “(iv) all qualified plans of an employer  
2 shall be treated as a single beneficiary;

3           “(v) all beneficiaries of a qualified plan  
4 shall be treated as a single beneficiary;

5           “(vi) all contributors to a charitable orga-  
6 nization shall be treated as a single beneficiary;

7           “(vii) all holders of the same bond issue  
8 shall be treated as a single beneficiary; and

9           “(viii) if a corporation, partnership, asso-  
10 ciation, trust or estate is the beneficiary of a  
11 provision, the shareholders of the corporation,  
12 the partners of the partnership, the members of  
13 the association, or the beneficiaries of the trust  
14 or estate shall not also be treated as bene-  
15 ficiaries of such provision;

16           “(C) for the purpose of this paragraph, the  
17 term ‘revenue-losing provision’ means any provision  
18 that is estimated to result in a reduction in Federal  
19 tax revenues (determined with respect to either  
20 present law or any provision of which the provision  
21 is a part) for any one of the two following periods—

22           “(i) the first fiscal year for which the pro-  
23 vision is effective; or

1           “(ii) the period of the 5 fiscal years begin-  
2           ning with the first fiscal year for which the pro-  
3           vision is effective;

4           “(D) the term ‘targeted tax benefit’ does not  
5           include any provision which applies uniformly to an  
6           entire industry; and

7           “(E) the terms used in this paragraph shall  
8           have the same meaning as those terms have gen-  
9           erally in the Internal Revenue Code of 1986, unless  
10          otherwise expressly provided.

11                           “EXPIRATION

12          “SEC. 1018. This title shall have no force or effect  
13          on or after December 31, 2014.”.

14   **SEC. 3. TECHNICAL AND CONFORMING AMENDMENTS.**

15          (a) EXERCISE OF RULEMAKING POWERS.—Section  
16          904 of the Congressional Budget Act of 1974 (2 U.S.C.  
17          621 note) is amended—

18                 (1) in subsection (a), by striking “1017” and  
19                 inserting “1012”; and

20                 (2) in subsection (d), by striking “section  
21                 1017” and inserting “section 1012”.

22          (b) ANALYSIS BY CONGRESSIONAL BUDGET OF-  
23          FICE.—Section 402 of the Congressional Budget Act of  
24          1974 is amended by inserting “(a)” after “402.” and by  
25          adding at the end the following new subsection:

1           “(b) Upon the receipt of a special message under sec-  
2 tion 1011 proposing to repeal any congressional earmark,  
3 the Director of the Congressional Budget Office shall pre-  
4 pare an estimate of the savings in budget authority or out-  
5 lays resulting from such proposed repeal relative to the  
6 most recent levels calculated consistent with the method-  
7 ology used to calculate a baseline under section 257 of  
8 the Balanced Budget and Emergency Deficit Control Act  
9 of 1985 and included with a budget submission under sec-  
10 tion 1105(a) of title 31, United States Code, and transmit  
11 such estimate to the chairmen of the Committees on the  
12 Budget of the House of Representatives and Senate.”.

13           (c) CLERICAL AMENDMENTS.—(1) Section 1(a) of  
14 the Congressional Budget and Impoundment Control Act  
15 of 1974 is amended by striking the last sentence.

16           (2) Section 1022(c) of such Act (as redesignated) is  
17 amended is amended by striking “rescinded or that is to  
18 be reserved” and insert “canceled” and by striking  
19 “1012” and inserting “1011”.

20           (3) TABLE OF CONTENTS.—The table of contents set  
21 forth in section 1(b) of the Congressional Budget and Im-  
22 poundment Control Act of 1974 is amended by deleting  
23 the contents for parts B and C of title X and inserting  
24 the following:

“PART B—LEGISLATIVE LINE-ITEM VETO

“Sec. 1011. Line item veto authority.



“Sec. 1012. Procedures for expedited consideration.

“Sec. 1013. Presidential deferral authority.

“Sec. 1014. Identification of targeted tax benefits.

“Sec. 1015. Treatment of cancellations.

“Sec. 1016. Reports by comptroller general.

“Sec. 1017. Definitions.

“Sec. 1018. Expiration.

“Sec. 1019. Suits by Comptroller General.

“Sec. 1020. Proposed Deferrals of budget authority.”.

1           (d) **EFFECTIVE DATE.**—The amendments made by  
 2 this Act shall take effect on the date of its enactment and  
 3 apply only to any congressional earmark, limited tariff  
 4 benefit, or targeted tax benefit provided in an Act enacted  
 5 on or after the date of enactment of this Act.

6 **SEC. 4. SENSE OF CONGRESS ON ABUSE OF PROPOSED RE-**  
 7 **PEALS AND CANCELLATIONS.**

8           It is the sense of Congress no President or any execu-  
 9 tive branch official should condition the inclusion or exclu-  
 10 sion or threaten to condition the inclusion or exclusion of  
 11 any proposed repeal or cancellation in any special message  
 12 under this section upon any vote cast or to be cast by  
 13 any Member of either House of Congress.

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