

114TH CONGRESS  
1ST SESSION

# H. R. 3038

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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, and for other purposes.

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

1 **SECTION 1. SHORT TITLE; RECONCILIATION OF FUNDS;**  
 2 **TABLE OF CONTENTS.**

3 (a) **SHORT TITLE.**—This Act may be cited as the  
 4 “Highway and Transportation Funding Act of 2015, Part  
 5 II”.

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

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

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

**TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION**

**Subtitle A—Federal-Aid Highways**

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

Sec. 1002. Administrative expenses.

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

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

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

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

**Subtitle C—Public Transportation Programs**

Sec. 1201. Formula grants for rural areas.

Sec. 1202. Apportionment of appropriations for formula grants.

Sec. 1203. Authorizations for public transportation.

Sec. 1204. Bus and bus facilities formula grants.

Subtitle D—Hazardous Materials

Sec. 1301. Authorization of appropriations.

TITLE II—REVENUE PROVISIONS

Sec. 2001. Extension of Highway Trust Fund expenditure authority.

Sec. 2002. Funding of Highway Trust Fund.

Sec. 2003. Modification of mortgage reporting requirements.

Sec. 2004. Consistent basis reporting between estate and person acquiring property from decedent.

Sec. 2005. Clarification of 6-year statute of limitations in case of overstatement of basis.

Sec. 2006. Tax return due dates.

Sec. 2007. Transfers of excess pension assets to retiree health accounts.

Sec. 2008. Equalization of Highway Trust Fund excise taxes on liquefied natural gas, liquefied petroleum gas, and compressed natural gas.

TITLE III—ADDITIONAL PROVISIONS

Sec. 3001. Service fees.

1 **TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION**  
 2  
 3

4 **Subtitle A—Federal-Aid Highways**

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

7 (a) IN GENERAL.—Section 1001(a) of the Highway  
 8 and Transportation Funding Act of 2014 (128 Stat.  
 9 1840) is amended by striking “July 31, 2015” and insert-  
 10 ing “December 18, 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:

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

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

13                   “(B) for the period beginning on October  
14          1, 2015, and ending on December 18, 2015,  
15           $\frac{79}{366}$  of the total amount authorized to be ap-  
16          propriated out of the Highway Trust Fund  
17          (other than the Mass Transit Account) for pro-  
18          grams, projects, and activities for fiscal year  
19          2015 under divisions A and E of MAP–21  
20          (Public Law 112–141) and title 23, United  
21          States Code (excluding chapter 4 of that  
22          title).”.

23           “(2) GENERAL FUND.—Section 1123(h)(1) of  
24          MAP–21 (23 U.S.C. 202 note) is amended by strik-  
25          ing “each of fiscal years 2013 and 2014 and

1       \$24,986,301 out of the general fund of the Treasury  
2       to carry out the program for the period beginning on  
3       October 1, 2014, and ending on July 31, 2015” and  
4       inserting “each of fiscal years 2013 through 2015  
5       and \$6,475,410 out of the general fund of the  
6       Treasury to carry out the program for the period be-  
7       ginning on October 1, 2015, and ending on Decem-  
8       ber 18, 2015”.

9       (c) USE OF FUNDS.—

10           (1) IN GENERAL.—Section 1001(c)(1) of the  
11       Highway and Transportation Funding Act of 2014  
12       (128 Stat. 1840) is amended by striking “(1) IN  
13       GENERAL.—” and all that follows through “to carry  
14       out programs” and inserting the following:

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

18                   “(A) for fiscal year 2015 shall be distrib-  
19       uted, administered, limited, and made available  
20       for obligation in the same manner and at the  
21       same levels as the amounts of funds authorized  
22       to be appropriated out of the Highway Trust  
23       Fund (other than the Mass Transit Account)  
24       for fiscal year 2014; and

1           “(B) for the period beginning on October  
2           1, 2015, and ending on December 18, 2015,  
3           shall be distributed, administered, limited, and  
4           made available for obligation in the same man-  
5           ner and at the same levels as <sup>79</sup>/<sub>366</sub> of the  
6           amounts of funds authorized to be appropriated  
7           out of the Highway Trust Fund (other than the  
8           Mass Transit Account) for fiscal year 2015,  
9           to carry out programs”.

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

12           (A) in subsection (a)—

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

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

17           “(3) \$40,256,000,000 for fiscal year 2015; and

18           “(4) \$8,689,136,612 for the period beginning  
19           on October 1, 2015, and ending on December 18,  
20           2015.”;

21           (B) in subsection (b)(12)—

22           (i) by striking “each of fiscal years  
23           2013 through 2014” and inserting “each  
24           of fiscal years 2013 through 2015”; and

1 (ii) by striking “, and for the period  
2 beginning on October 1, 2014, and ending  
3 on July 31, 2015, only in an amount equal  
4 to \$639,000,000, less any reductions that  
5 would have otherwise been required for  
6 that year by section 251A of the Balanced  
7 Budget and Emergency Deficit Control Act  
8 of 1985 (2 U.S.C. 901a), then multiplied  
9 by  $^{304}_{365}$  for that period” and inserting “,  
10 and for the period beginning on October 1,  
11 2015, and ending on December 18, 2015,  
12 only in an amount equal to \$639,000,000,  
13 less any reductions that would have other-  
14 wise been required for that year by section  
15 251A of the Balanced Budget and Emer-  
16 gency Deficit Control Act of 1985 (2  
17 U.S.C. 901a), then multiplied by  $^{79}_{366}$  for  
18 that period”;

19 (C) in subsection (c)—

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

1           riod beginning on October 1, 2015, and  
2           ending on December 18, 2015”; and

3           (ii) in paragraph (2) in the matter  
4           preceding subparagraph (A) by striking  
5           “for the period beginning on October 1,  
6           2014, and ending on July 31, 2015, that  
7           is equal to <sup>304</sup>/<sub>365</sub> of such unobligated bal-  
8           ance” and inserting “for the period begin-  
9           ning on October 1, 2015, and ending on  
10          December 18, 2015, that is equal to <sup>79</sup>/<sub>366</sub>  
11          of such unobligated balance”;

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

15          (E) in subsection (f)(1) in the matter pre-  
16          ceding subparagraph (A) by striking “each of  
17          fiscal years 2013 through 2014 and for the pe-  
18          riod beginning on October 1, 2014, and ending  
19          on July 31, 2015” and inserting “each of fiscal  
20          years 2013 through 2015 and for the period be-  
21          ginning on October 1, 2015, and ending on De-  
22          cember 18, 2015”.

23 **SEC. 1002. ADMINISTRATIVE EXPENSES.**

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



1 (1) in subsection (a) by striking “for adminis-  
2 trative expenses of the Federal-aid highway program  
3 \$366,465,753 for the period beginning on October 1,  
4 2014, and ending on July 31, 2015.” and inserting  
5 “for administrative expenses of the Federal-aid high-  
6 way program—

7 “(1) \$440,000,000 for fiscal year 2015; and

8 “(2) \$94,972,678 for the period beginning on  
9 October 1, 2015, and ending on December 18,  
10 2015.”; and

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

13 “(2) for fiscal year 2015 and for the period be-  
14 ginning on October 1, 2015, and ending on Decem-  
15 ber 18, 2015, subject to the limitations on adminis-  
16 trative expenses under the heading ‘Federal High-  
17 way Administration’ in appropriations Acts that  
18 apply, respectively, to that fiscal year and period.”.

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

21 **SEC. 1101. EXTENSION OF NATIONAL HIGHWAY TRAFFIC**  
22 **SAFETY ADMINISTRATION HIGHWAY SAFETY**  
23 **PROGRAMS.**

24 (a) EXTENSION OF PROGRAMS.—

1           (1) HIGHWAY SAFETY PROGRAMS.—Section  
2 31101(a)(1) of MAP–21 (126 Stat. 733) is amend-  
3 ed—

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

6           (B) by striking subparagraph (C) and in-  
7 serting the following:

8           “(C) \$235,000,000 for fiscal year 2015;

9 and

10           “(D) \$50,724,044 for the period beginning  
11 on October 1, 2015, and ending on December  
12 18, 2015.”.

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

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

18           (B) by striking subparagraph (C) and in-  
19 serting the following:

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

21 and

22           “(D) \$24,498,634 for the period beginning  
23 on October 1, 2015, and ending on December  
24 18, 2015.”.

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

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

6                   (B) by striking subparagraph (C) and in-  
7                   serting the following:

8                           “(C) \$272,000,000 for fiscal year 2015;  
9                           and

10                           “(D) \$58,710,383 for the period beginning  
11                           on October 1, 2015, and ending on December  
12                           18, 2015.”.

13           (4) NATIONAL DRIVER REGISTER.—Section  
14           31101(a)(4) of MAP–21 (126 Stat. 733) is amend-  
15           ed—

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

18                   (B) by striking subparagraph (C) and in-  
19                   serting the following:

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

21                           “(D) \$1,079,235 for the period beginning  
22                           on October 1, 2015, and ending on December  
23                           18, 2015.”.

24           (5) HIGH VISIBILITY ENFORCEMENT PRO-  
25           GRAM.—

1 (A) AUTHORIZATION OF APPROPRIA-  
2 TIONS.—Section 31101(a)(5) of MAP-21 (126  
3 Stat. 733) is amended—

4 (i) by striking “and” at the end of  
5 subparagraph (B); and

6 (ii) by striking subparagraph (C) and  
7 inserting the following:

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

9 “(D) \$6,259,563 for the period beginning  
10 on October 1, 2015, and ending on December  
11 18, 2015.”.

12 (B) LAW ENFORCEMENT CAMPAIGNS.—  
13 Section 2009(a) of SAFETEA-LU (23 U.S.C.  
14 402 note) is amended—

15 (i) in the first 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 Decem-  
22 ber 18, 2015”; and

23 (ii) in the second sentence by striking  
24 “each of fiscal years 2013 and 2014 and  
25 in the period beginning on October 1,

1           2014, and ending on July 31, 2015,” and  
2           inserting “each of fiscal years 2013  
3           through 2015 and in the period beginning  
4           on October 1, 2015, and ending on Decem-  
5           ber 18, 2015.”.

6           (6) ADMINISTRATIVE EXPENSES.—Section  
7           31101(a)(6) of MAP–21 (126 Stat. 733) is amend-  
8           ed—

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

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

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

14                           “(D) \$5,504,098 for the period beginning  
15           on October 1, 2015, and ending on December  
16           18, 2015.”.

17           (b) COOPERATIVE RESEARCH AND EVALUATION.—  
18           Section 403(f)(1) of title 23, United States Code, is  
19           amended by striking “each fiscal year ending before Octo-  
20           ber 1, 2014, and \$2,082,192 of the total amount available  
21           for apportionment to the States for highway safety pro-  
22           grams under section 402(c) in the period beginning on Oc-  
23           tober 1, 2014, and ending on July 31, 2015,” and insert-  
24           ing “each fiscal year ending before October 1, 2015, and  
25           \$539,617 of the total amount available for apportionment

1 to the States for highway safety programs under section  
2 402(c) in the period beginning on October 1, 2015, and  
3 ending on December 18, 2015.”.

4 (c) APPLICABILITY OF TITLE 23.—Section 31101(c)  
5 of MAP–21 (126 Stat. 733) is amended by striking “fiscal  
6 years 2013 and 2014 and for the period beginning on Oc-  
7 tober 1, 2014, and ending on July 31, 2015,” and insert-  
8 ing “each of fiscal years 2013 through 2015 and for the  
9 period beginning on October 1, 2015, and ending on De-  
10 cember 18, 2015.”.

11 **SEC. 1102. EXTENSION OF FEDERAL MOTOR CARRIER SAFE-**  
12 **TY ADMINISTRATION PROGRAMS.**

13 (a) MOTOR CARRIER SAFETY GRANTS.—Section  
14 31104(a) of title 49, United States Code, is amended—

15 (1) by striking “and” at the end of paragraph  
16 (9); and

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

19 “(10) \$218,000,000 for fiscal year 2015; and

20 “(11) \$47,054,645 for the period beginning on  
21 October 1, 2015, and ending on December 18,  
22 2015.”.

23 (b) ADMINISTRATIVE EXPENSES.—Section  
24 31104(i)(1) of title 49, United States Code, is amended—

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

3           (2) by striking subparagraph (J) and inserting  
4 the following:

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

6           and

7                   “(K) \$55,904,372 for the period beginning  
8 on October 1, 2015, and ending on December  
9 18, 2015.”.

10 (c) GRANT PROGRAMS.—

11           (1) COMMERCIAL DRIVER’S LICENSE PROGRAM  
12 IMPROVEMENT GRANTS.—Section 4101(c)(1) of  
13 SAFETEA–LU (119 Stat. 1715) is amended by  
14 striking “each of fiscal years 2013 and 2014 and  
15 \$24,986,301 for the period beginning on October 1,  
16 2014, and ending on July 31, 2015” and inserting  
17 “each of fiscal years 2013 through 2015 and  
18 \$6,475,410 for the period beginning on October 1,  
19 2015, and ending on December 18, 2015”.

20           (2) BORDER ENFORCEMENT GRANTS.—Section  
21 4101(c)(2) of SAFETEA–LU (119 Stat. 1715) is  
22 amended by striking “each of fiscal years 2013 and  
23 2014 and \$26,652,055 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 \$6,907,104 for the period beginning on October  
2 1, 2015, and ending on December 18, 2015”.

3 (3) PERFORMANCE AND REGISTRATION INFOR-  
4 MATION SYSTEM MANAGEMENT GRANT PROGRAM.—  
5 Section 4101(c)(3) of SAFETEA-LU (119 Stat.  
6 1715) is amended by striking “each of fiscal years  
7 2013 and 2014 and \$4,164,384 for the period begin-  
8 ning on October 1, 2014, and ending on July 31,  
9 2015” and inserting “each of fiscal years 2013  
10 through 2015 and \$1,079,235 for the period begin-  
11 ning on October 1, 2015, and ending on December  
12 18, 2015”.

13 (4) COMMERCIAL VEHICLE INFORMATION SYS-  
14 TEMS AND NETWORKS DEPLOYMENT PROGRAM.—  
15 Section 4101(c)(4) of SAFETEA-LU (119 Stat.  
16 1715) is amended by striking “each of fiscal years  
17 2013 and 2014 and \$20,821,918 for the period be-  
18 ginning on October 1, 2014, and ending on July 31,  
19 2015” and inserting “each of fiscal years 2013  
20 through 2015 and \$5,396,175 for the period begin-  
21 ning on October 1, 2015, and ending on December  
22 18, 2015”.

23 (5) SAFETY DATA IMPROVEMENT GRANTS.—  
24 Section 4101(c)(5) of SAFETEA-LU (119 Stat.  
25 1715) is amended by striking “each of fiscal years



1       2013 and 2014 and \$2,498,630 for the period begin-  
2       ning on October 1, 2014, and ending on July 31,  
3       2015” and inserting “each of fiscal years 2013  
4       through 2015 and \$647,541 for the period begin-  
5       ning on October 1, 2015, and ending on December  
6       18, 2015”.

7       (d)       HIGH-PRIORITY       ACTIVITIES.—Section  
8       31104(k)(2) of title 49, United States Code, is amended  
9       by striking “each of fiscal years 2006 through 2014 and  
10      up to \$12,493,151 for the period beginning on October  
11      1, 2014, and ending on July 31, 2015,” and inserting  
12      “each of fiscal years 2006 through 2015 and up to  
13      \$3,237,705 for the period beginning on October 1, 2015,  
14      and ending on December 18, 2015,”.

15      (e)       NEW       ENTRANT       AUDITS.—Section  
16      31144(g)(5)(B) of title 49, United States Code, is amend-  
17      ed by striking “per fiscal year and up to \$26,652,055 for  
18      the period beginning on October 1, 2014, and ending on  
19      July 31, 2015,” and inserting “per fiscal year and up to  
20      \$6,907,104 for the period beginning on October 1, 2015,  
21      and ending on December 18, 2015,”.

22      (f)      OUTREACH AND EDUCATION.—Section 4127(e) of  
23      SAFETEA-LU (119 Stat. 1741) is amended by striking  
24      “each of fiscal years 2013 and 2014 and \$3,331,507 to  
25      the Federal Motor Carrier Safety Administration for the

1 period beginning on October 1, 2014, and ending on July  
2 31, 2015,” and inserting “each of fiscal years 2013  
3 through 2015 and \$863,388 to the Federal Motor Carrier  
4 Safety Administration for the period beginning on October  
5 1, 2015, and ending on December 18, 2015,”.

6 (g) GRANT PROGRAM FOR COMMERCIAL MOTOR VE-  
7 HICLE OPERATORS.—Section 4134(c) of SAFETEA-LU  
8 (49 U.S.C. 31301 note) is amended by striking “each of  
9 fiscal years 2005 through 2014 and \$832,877 for the pe-  
10 riod beginning on October 1, 2014, and ending on July  
11 31, 2015,” and inserting “each of fiscal years 2005  
12 through 2015 and \$215,847 for the period beginning on  
13 October 1, 2015, and ending on December 18, 2015,”.

14 **SEC. 1103. DINGELL-JOHNSON SPORT FISH RESTORATION**  
15 **ACT.**

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

18 (1) in subsection (a) in the matter preceding  
19 paragraph (1) by striking “each fiscal year through  
20 2014 and for the period beginning on October 1,  
21 2014, and ending on July 31, 2015” and inserting  
22 “each fiscal year through 2015 and for the period  
23 beginning on October 1, 2015, and ending on De-  
24 cember 18, 2015”; and

1 (2) in subsection (b)(1)(A) by striking “for  
2 each fiscal year ending before October 1, 2014, and  
3 for the period beginning on October 1, 2014, and  
4 ending on July 31, 2015,” and inserting “for each  
5 fiscal year ending before October 1, 2015, and for  
6 the period beginning on October 1, 2015, and ending  
7 on December 18, 2015.”.

## 8 **Subtitle C—Public Transportation** 9 **Programs**

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

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

13 (1) in subparagraph (A) by striking “for each  
14 fiscal year ending before October 1, 2014, and  
15 \$4,164,384 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 \$1,079,235 for the period beginning on October  
19 1, 2015, and ending on December 18, 2015,”; and

20 (2) in subparagraph (B) by striking “for each  
21 fiscal year ending before October 1, 2014, and  
22 \$20,821,918 for the period beginning on October 1,  
23 2014, and ending on July 31, 2015,” and inserting  
24 “for each fiscal year ending before October 1, 2015,

1 and \$5,396,175 for the period beginning on October  
2 1, 2015, and ending on December 18, 2015,”.

3 **SEC. 1202. APPORTIONMENT OF APPROPRIATIONS FOR**  
4 **FORMULA GRANTS.**

5 Section 5336(h)(1) of title 49, United States Code,  
6 is amended by striking “for each fiscal year ending before  
7 October 1, 2014, and \$24,986,301 for the period begin-  
8 ning on October 1, 2014, and ending on July 31, 2015,”  
9 and inserting “for each fiscal year ending before October  
10 1, 2015, and \$6,475,410 for the period beginning on Octo-  
11 ber 1, 2015, and ending on December 18, 2015,”.

12 **SEC. 1203. AUTHORIZATIONS FOR PUBLIC TRANSPOR-**  
13 **TATION.**

14 (a) **FORMULA GRANTS.**—Section 5338(a) of title 49,  
15 United States Code, is amended—

16 (1) in paragraph (1) by striking “and  
17 \$7,158,575,342 for the period beginning on October  
18 1, 2014, and ending on July 31, 2015” and insert-  
19 ing “\$8,595,000,000 for fiscal year 2015, and  
20 \$1,855,204,918 for the period beginning on October  
21 1, 2015, and ending on December 18, 2015”;

22 (2) in paragraph (2)—

23 (A) in subparagraph (A) by striking “and  
24 \$107,274,521 for the period beginning on Octo-  
25 ber 1, 2014, and ending on July 31, 2015,”

1 and inserting “\$128,800,000 for fiscal 2015,  
2 and \$27,801,093 for the period beginning on  
3 October 1, 2015, and ending on December 18,  
4 2015,”;

5 (B) in subparagraph (B) by striking “for  
6 each of fiscal years 2013 and 2014 and  
7 \$8,328,767 for the period beginning on October  
8 1, 2014, and ending on July 31, 2015,” and in-  
9 sserting “for each of fiscal years 2013 through  
10 2015 and \$2,158,470 for the period beginning  
11 on October 1, 2015, and ending on December  
12 18, 2015,”;

13 (C) in subparagraph (C) by striking “and  
14 \$3,713,505,753 for the period beginning on Oc-  
15 tober 1, 2014, and ending on July 31, 2015,”  
16 and inserting “\$4,458,650,000 for fiscal year  
17 2015, and \$962,386,202 for the period begin-  
18 ning on October 1, 2015, and ending on De-  
19 cember 18, 2015,”;

20 (D) in subparagraph (D) by striking “and  
21 \$215,132,055 for the period beginning on Octo-  
22 ber 1, 2014, and ending on July 31, 2015,”  
23 and inserting “\$258,300,000 for fiscal year  
24 2015, and \$55,753,279 for the period beginning

1 on October 1, 2015, and ending on December  
2 18, 2015,”;

3 (E) in subparagraph (E)—

4 (i) by striking “and \$506,222,466 for  
5 the period beginning on October 1, 2014,  
6 and ending on July 31, 2015,” and insert-  
7 ing “\$607,800,000 for fiscal year 2015,  
8 and \$131,191,803 for the period beginning  
9 on October 1, 2015, and ending on Decem-  
10 ber 18, 2015,”;

11 (ii) by striking “and \$24,986,301 for  
12 the period beginning on October 1, 2014,  
13 and ending on July 31, 2015,” and insert-  
14 ing “\$30,000,000 for fiscal year 2015, and  
15 \$6,475,410 for the period beginning on  
16 October 1, 2015, and ending on December  
17 18, 2015,”; and

18 (iii) by striking “and \$16,657,534 for  
19 the period beginning on October 1, 2014,  
20 and ending on July 31, 2015,” and insert-  
21 ing “\$20,000,000 for fiscal year 2015, and  
22 \$4,316,940 for the period beginning on  
23 October 1, 2015, and ending on December  
24 18, 2015,”;

1 (F) in subparagraph (F) by striking “each  
2 of fiscal years 2013 and 2014 and \$2,498,630  
3 for the period beginning on October 1, 2014,  
4 and ending on July 31, 2015,” and inserting  
5 “each of fiscal years 2013 through 2015 and  
6 \$647,541 for the period beginning on October  
7 1, 2015, and ending on December 18, 2015,”;

8 (G) in subparagraph (G) by striking “each  
9 of fiscal years 2013 and 2014 and \$4,164,384  
10 for the period beginning on October 1, 2014,  
11 and ending on July 31, 2015,” and inserting  
12 “each of fiscal years 2013 through 2015 and  
13 \$1,079,235 for the period beginning on October  
14 1, 2015, and ending on December 18, 2015,”;

15 (H) in subparagraph (H) by striking “each  
16 of fiscal years 2013 and 2014 and \$3,206,575  
17 for the period beginning on October 1, 2014,  
18 and ending on July 31, 2015,” and inserting  
19 “each of fiscal years 2013 through 2015 and  
20 \$831,011 for the period beginning on October  
21 1, 2015, and ending on December 18, 2015,”;

22 (I) in subparagraph (I) by striking “and  
23 \$1,803,927,671 for the period beginning on Oc-  
24 tober 1, 2014, and ending on July 31, 2015,”  
25 and inserting “\$2,165,900,000 for fiscal year

1           2015, and \$467,503,005 for the period begin-  
2           ning on October 1, 2015, and ending on De-  
3           cember 18, 2015,”;

4           (J) in subparagraph (J) by striking “and  
5           \$356,304,658 for the period beginning on Octo-  
6           ber 1, 2014, and ending on July 31, 2015,”  
7           and inserting “\$427,800,000 for fiscal year  
8           2015, and \$92,339,344 for the period beginning  
9           on October 1, 2015, and ending on December  
10          18, 2015,”; and

11          (K) in subparagraph (K) by striking “and  
12          \$438,009,863 for the period beginning on Octo-  
13          ber 1, 2014, and ending on July 31, 2015,”  
14          and inserting “\$525,900,000 for fiscal year  
15          2015, and \$113,513,934 for the period begin-  
16          ning on October 1, 2015, and ending on De-  
17          cember 18, 2015,”.

18          (b) RESEARCH, DEVELOPMENT DEMONSTRATION  
19          AND DEPLOYMENT PROJECTS.—Section 5338(b) of title  
20          49, United States Code, is amended by striking “and  
21          \$58,301,370 for the period beginning on October 1, 2014,  
22          and ending on July 31, 2015” and inserting “\$70,000,000  
23          for fiscal year 2015, and \$15,109,290 for the period be-  
24          ginning on October 1, 2015, and ending on December 18,  
25          2015”.



1           (c) TRANSIT COOPERATIVE RESEARCH PROGRAM.—  
2 Section 5338(e) of title 49, United States Code, is amend-  
3 ed by striking “and \$5,830,137 for the period beginning  
4 on October 1, 2014, and ending on July 31, 2015” and  
5 inserting “\$7,000,000 for fiscal year 2015, and  
6 \$1,510,929 for the period beginning on October 1, 2015,  
7 and ending on December 18, 2015”.

8           (d) TECHNICAL ASSISTANCE AND STANDARDS DE-  
9 VELOPMENT.—Section 5338(d) of title 49, United States  
10 Code, is amended by striking “and \$5,830,137 for the pe-  
11 riod beginning on October 1, 2014, and ending on July  
12 31, 2015” and inserting “\$7,000,000 for fiscal year 2015,  
13 and \$1,510,929 for the period beginning on October 1,  
14 2015, and ending on December 18, 2015”.

15           (e) HUMAN RESOURCES AND TRAINING.—Section  
16 5338(e) of title 49, United States Code, is amended by  
17 striking “and \$4,164,384 for the period beginning on Oc-  
18 tober 1, 2014, and ending on July 31, 2015” and inserting  
19 “\$5,000,000 for fiscal year 2015, and \$1,079,235 for the  
20 period beginning on October 1, 2015, and ending on De-  
21 cember 18, 2015”.

22           (f) CAPITAL INVESTMENT GRANTS.—Section  
23 5338(g) of title 49, United States Code, is amended by  
24 striking “and \$1,558,295,890 for the period beginning on  
25 October 1, 2014, and ending on July 31, 2015” and in-

1 serting “\$1,907,000,000 for fiscal year 2015, and  
2 \$411,620,219 for the period beginning on October 1,  
3 2015, and ending on December 18, 2015”.

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

6 (1) in paragraph (1) by striking “and  
7 \$86,619,178 for the period beginning on October 1,  
8 2014, and ending on July 31, 2015” and inserting  
9 “\$104,000,000 for fiscal year 2015, and  
10 \$22,448,087 for the period beginning on October 1,  
11 2015, and ending on December 18, 2015”;

12 (2) in paragraph (2) by striking “each of fiscal  
13 years 2013 and 2014 and not less than \$4,164,384  
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 \$1,079,235 for the period beginning on October 1,  
18 2015, and ending on December 18, 2015,”; and

19 (3) in paragraph (3) by striking “each of fiscal  
20 years 2013 and 2014 and not less than \$832,877  
21 for the period beginning on October 1, 2014, and  
22 ending on July 31, 2015,” and inserting “each of  
23 fiscal years 2013 through 2015 and not less than  
24 \$215,847 for the period beginning on October 1,  
25 2015, and ending on December 18, 2015,”.

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

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

4 (1) by striking “each of fiscal years 2013 and  
5 2014 and \$54,553,425 for the period beginning on  
6 October 1, 2014, and ending on July 31, 2015,” and  
7 inserting “each of fiscal years 2013 through 2015  
8 and \$14,137,978 for the period beginning on Octo-  
9 ber 1, 2015, and ending on December 18, 2015,”;

10 (2) by striking “\$1,041,096 for such period”  
11 and inserting “\$269,809 for such period”; and

12 (3) by striking “\$416,438 for such period” and  
13 inserting “\$107,923 for such period”.

14 **Subtitle D—Hazardous Materials**

15 **SEC. 1301. AUTHORIZATION OF APPROPRIATIONS.**

16 (a) **IN GENERAL.**—Section 5128(a) of title 49,  
17 United States Code, is amended—

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

20 (2) by striking paragraph (3) and inserting the  
21 following:

22 “(3) \$42,762,000 for fiscal year 2015; and

23 “(4) \$9,230,049 for the period beginning on  
24 October 1, 2015, and ending on December 18,  
25 2015.”.

1 (b) HAZARDOUS MATERIALS EMERGENCY PRE-  
2 PAREDNESS FUND.—Section 5128(b) of title 49, United  
3 States Code, is amended—

4 (1) in paragraph (1)—

5 (A) in the paragraph heading by striking  
6 “FISCAL YEARS 2013 AND 2014” and inserting  
7 “FISCAL YEARS 2013 THROUGH 2015”; and

8 (B) in the matter preceding subparagraph  
9 (A) by striking “fiscal years 2013 and 2014”  
10 and inserting “fiscal years 2013 through  
11 2015”; and

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

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

19 “(A) \$40,579 to carry out section 5115;

20 “(B) \$4,705,464 to carry out subsections  
21 (a) and (b) of section 5116, of which not less  
22 than \$2,946,311 shall be available to carry out  
23 section 5116(b);

24 “(C) \$32,377 to carry out section 5116(f);

1           “(D) \$134,904 to publish and distribute  
2           the Emergency Response Guidebook under sec-  
3           tion 5116(i)(3); and

4           “(E) \$215,847 to carry out section  
5           5116(j).”.

6           (c) HAZARDOUS MATERIALS TRAINING GRANTS.—  
7           Section 5128(c) of title 49, United States Code, is amend-  
8           ed by striking “each of the fiscal years 2013 and 2014  
9           and \$3,331,507 for the period beginning on October 1,  
10          2014, and ending on July 31, 2015,” and inserting “each  
11          of fiscal years 2013 through 2015 and \$863,388 for the  
12          period beginning on October 1, 2015, and ending on De-  
13          cember 18, 2015,”.

## 14   **TITLE II—REVENUE PROVISIONS**

### 15   **SEC. 2001. EXTENSION OF HIGHWAY TRUST FUND EXPENDI- 16                                    TURE AUTHORITY.**

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

19                 (1) by striking “August 1, 2015” in subsections  
20                 (b)(6)(B), (c)(1), and (e)(3) and inserting “Decem-  
21                 ber 19, 2015”, and

22                 (2) by striking “Highway and Transportation  
23                 Funding Act of 2015” in subsections (c)(1) and  
24                 (e)(3) and inserting “Highway and Transportation  
25                 Funding Act of 2015, Part II”.

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

3 (1) by striking “Highway and Transportation  
4 Funding Act of 2015” each place it appears in sub-  
5 section (b)(2) and inserting “Highway and Trans-  
6 portation Funding Act of 2015, Part II”, and

7 (2) by striking “August 1, 2015” in subsection  
8 (d)(2) and inserting “December 19, 2015”.

9 (c) LEAKING UNDERGROUND STORAGE TANK TRUST  
10 FUND.—Section 9508(e)(2) of such Code is amended by  
11 striking “August 1, 2015” and inserting “December 19,  
12 2015”.

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

14 Section 9503(f) of the Internal Revenue Code of  
15 1986 is amended by redesignating paragraph (7) as para-  
16 graph (8) and by inserting after paragraph (6) the fol-  
17 lowing new paragraph:

18 “(7) ADDITIONAL SUMS.—Out of money in the  
19 Treasury not otherwise appropriated, there is hereby  
20 appropriated—

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

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

1 **SEC. 2003. MODIFICATION OF MORTGAGE REPORTING RE-**  
2 **QUIREMENTS.**

3 (a) **INFORMATION RETURN REQUIREMENTS.**—Sec-  
4 tion 6050H(b)(2) of the Internal Revenue Code of 1986  
5 is amended by striking “and” at the end of subparagraph  
6 (C), by redesignating subparagraph (D) as subparagraph  
7 (G) and by inserting after subparagraph (C) the following  
8 new subparagraphs:

9 “(D) the amount of outstanding principal  
10 on the mortgage as of the beginning of such  
11 calendar year,

12 “(E) the date of the origination of the  
13 mortgage,

14 “(F) the address (or other description in  
15 the case of property without an address) of the  
16 property which secures the mortgage, and”.

17 (b) **STATEMENTS TO INDIVIDUALS.**—Section  
18 6050H(d)(2) of such Code is amended by striking “sub-  
19 section (b)(2)(C)” and inserting “subparagraphs (C), (D),  
20 (E), and (F) of subsection (b)(2)”.

21 (c) **EFFECTIVE DATE.**—The amendments made by  
22 this section shall apply to returns required to be made,  
23 and statements required to be furnished, after December  
24 31, 2016.

1 **SEC. 2004. CONSISTENT BASIS REPORTING BETWEEN ES-**  
2 **TATE AND PERSON ACQUIRING PROPERTY**  
3 **FROM DECEDENT.**

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

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

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

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

15 “(B) in the case of property not described  
16 in subparagraph (A) and with respect to which  
17 a statement has been furnished under section  
18 6035(a) identifying the value of such property,  
19 such value.

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



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

4           “(A) the value of such property is shown  
5 on a return under section 6018 and such value  
6 is not contested by the Secretary before the ex-  
7 piration of the time for assessing a tax under  
8 chapter 11,

9           “(B) in a case not described in subpara-  
10 graph (A), the value is specified by the Sec-  
11 retary and such value is not timely contested by  
12 the executor of the estate, or

13           “(C) the value is determined by a court or  
14 pursuant to a settlement agreement with the  
15 Secretary.

16           “(4) REGULATIONS.—The Secretary may by  
17 regulations provide exceptions to the application of  
18 this subsection.”.

19 (b) INFORMATION REPORTING.—

20           (1) IN GENERAL.—Subpart A of part III of  
21 subchapter A of chapter 61 of such Code is amended  
22 by inserting after section 6034A the following new  
23 section:

1 **“SEC. 6035. BASIS INFORMATION TO PERSONS ACQUIRING**  
2 **PROPERTY FROM DECEDENT.**

3 “(a) INFORMATION WITH RESPECT TO PROPERTY  
4 ACQUIRED FROM DECEDENTS.—

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

14 “(2) STATEMENTS BY BENEFICIARIES.—Each  
15 person required to file a return under section  
16 6018(b) shall furnish to the Secretary and to each  
17 other person who holds a legal or beneficial interest  
18 in the property to which such return relates a state-  
19 ment identifying the information described in para-  
20 graph (1).

21 “(3) TIME FOR FURNISHING STATEMENT.—

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

1           “(i) the date which is 30 days after  
2           the date on which the return under section  
3           6018 was required to be filed (including  
4           extensions, if any), or

5           “(ii) the date which is 30 days after  
6           the date such return is filed.

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

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

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

21                 “(2) situations in which the surviving joint ten-  
22                 ant or other recipient may have better information  
23                 than the executor regarding the basis or fair market  
24                 value of the property.”.

25                 (2) PENALTY FOR FAILURE TO FILE.—

1 (A) RETURN.—Section 6724(d)(1) of such  
2 Code is amended by striking “and” at the end  
3 of subparagraph (B), by striking the period at  
4 the end of subparagraph (C) and inserting “,  
5 and”, and by adding at the end the following  
6 new subparagraph:

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

9 (B) STATEMENT.—Section 6724(d)(2) of  
10 such Code is amended by striking “or” at the  
11 end of subparagraph (GG), by striking the pe-  
12 riod at the end of subparagraph (HH) and in-  
13 serting “, or”, and by adding at the end the fol-  
14 lowing new subparagraph:

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

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

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

22 (c) PENALTY FOR INCONSISTENT REPORTING.—

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

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

2           (2) INCONSISTENT BASIS REPORTING.—Section  
3           6662 of such Code is amended by adding at the end  
4           the following new subsection:

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

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

13 **SEC. 2005. CLARIFICATION OF 6-YEAR STATUTE OF LIMITA-**  
14 **TIONS IN CASE OF OVERSTATEMENT OF**  
15 **BASIS.**

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

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

21                           “(ii) An understatement of gross in-  
22                           come by reason of an overstatement of un-  
23                           recovered cost or other basis is an omission  
24                           from gross income; and”, and

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

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

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

9           (2) returns filed on or before such date if the  
10          period specified in section 6501 of the Internal Rev-  
11          enue Code of 1986 (determined without regard to  
12          such amendments) for assessment of the taxes with  
13          respect to which such return relates has not expired  
14          as of such date.

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

16          (a) **DUE DATES FOR RETURNS OF PARTNERSHIPS,**  
17 **S CORPORATIONS, AND C CORPORATIONS.**—

18           (1) **PARTNERSHIPS AND S CORPORATIONS.**—

19           (A) **IN GENERAL.**—So much of subsection  
20          (b) of 6072 of the Internal Revenue Code of  
21          1986 as precedes the second sentence thereof is  
22          amended to read as follows:

23          “(b) **RETURNS OF PARTNERSHIPS AND S CORPORA-**  
24 **TIONS.**—Returns of partnerships under section 6031 and  
25 returns of S corporations under sections 6012 and 6037

1 made on the basis of the calendar year shall be filed on  
2 or before the 15th day of March following the close of the  
3 calendar year, and such returns made on the basis of a  
4 fiscal year shall be filed on or before the 15th day of the  
5 third month following the close of the fiscal year.”.

6 (B) CONFORMING AMENDMENT.—Section  
7 6072(a) of such Code is amended by striking  
8 “6017, or 6031” and inserting “or 6017”.

9 (2) CONFORMING AMENDMENTS RELATING TO C  
10 CORPORATION DUE DATE OF 15TH DAY OF FOURTH  
11 MONTH FOLLOWING TAXABLE YEAR.—

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

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

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

21 (D) Subsections (a) and (c) of section  
22 6167 of such Code are each amended by strik-  
23 ing “third month” and inserting “fourth  
24 month”.

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

4           (F) Subsections (b)(2)(A), (g)(3), and  
5 (h)(1) of section 6655 of such Code are each  
6 amended by striking “3rd month” and inserting  
7 “4th month”.

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

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

14           (3) EFFECTIVE DATES.—

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

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



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

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

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

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

17 (4) The maximum extension for the returns of  
18 organizations exempt from income tax filing Form  
19 990 (series) shall be an automatic 6-month period  
20 ending on November 15 for calendar year filers.

21 (5) The maximum extension for the returns of  
22 organizations exempt from income tax that are re-  
23 quired to file Form 4720 returns of excise taxes  
24 shall be an automatic 6-month period beginning on

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

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

7 (7) The maximum extension for filing Form  
8 6069, Return of Excise Tax on Excess Contributions  
9 to Black Lung Benefit Trust Under Section 4953  
10 and Computation of Section 192 Deduction, shall be  
11 an automatic 6-month period beginning on the due  
12 date for filing the return (without regard to any ex-  
13 tensions).

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

18 (9) The due date of Form 3520-A, Annual In-  
19 formation Return of a Foreign Trust with a United  
20 States Owner, shall be the 15th day of the 3d month  
21 after the close of the trust's taxable year, and the  
22 maximum extension shall be a 6-month period begin-  
23 ning on such day.

24 (10) The due date of Form 3520, Annual Re-  
25 turn to Report Transactions with Foreign Trusts

1 and Receipt of Certain Foreign Gifts, for calendar  
2 year filers shall be April 15 with a maximum exten-  
3 sion for a 6-month period ending on October 15.

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

13 (c) CORPORATIONS PERMITTED STATUTORY AUTO-  
14 MATIC 6-MONTH EXTENSION OF INCOME TAX RE-  
15 TURNS.—

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

18 (A) by striking “3 months” and inserting  
19 “6 months”, and

20 (B) by adding at the end the following: “In  
21 the case of any return for a taxable year of a  
22 C corporation which ends on December 31 and  
23 begins before January 1, 2026, the first sen-  
24 tence of this subsection shall be applied by sub-  
25 stituting ‘5 months’ for ‘6 months’. In the case

1 of any return for a taxable year of a C corpora-  
2 tion which ends on June 30 and begins before  
3 January 1, 2026, the first sentence of this sub-  
4 section shall be applied by substituting ‘7  
5 months’ for ‘6 months’.”.

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

9 **SEC. 2007. TRANSFERS OF EXCESS PENSION ASSETS TO RE-**  
10 **TIREE HEALTH ACCOUNTS.**

11 (a) IN GENERAL.—Section 420(b)(4) of the Internal  
12 Revenue Code of 1986 is amended by striking “December  
13 31, 2021” and inserting “December 31, 2025”.

14 (b) CONFORMING ERISA AMENDMENTS.—

15 (1) Sections 101(e)(3), 403(c)(1), and  
16 408(b)(13) of the Employee Retirement Income Se-  
17 curity Act of 1974 (29 U.S.C. 1021(e)(3),  
18 1103(c)(1), 1108(b)(13)) are each amended by strik-  
19 ing “MAP-21” and inserting “Highway and Trans-  
20 portation Funding Act of 2015, Part II”.

21 (2) Section 408(b)(13) of such Act (29 U.S.C.  
22 1108(b)(13)) is amended by striking “January 1,  
23 2022” and inserting “January 1, 2026”.

1 **SEC. 2008. EQUALIZATION OF HIGHWAY TRUST FUND EX-**  
2 **CISE TAXES ON LIQUEFIED NATURAL GAS,**  
3 **LIQUEFIED PETROLEUM GAS, AND COM-**  
4 **PRESSED NATURAL GAS.**

5 (a) LIQUEFIED PETROLEUM GAS.—

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

11 “(ii) in the case of liquefied petroleum  
12 gas, 18.3 cents per energy equivalent of a  
13 gallon of gasoline, and”.

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

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

1 (b) LIQUEFIED NATURAL GAS.—

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

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

11 (2) ENERGY EQUIVALENT OF A GALLON OF  
12 DIESEL.—Section 4041(a)(2) of such Code, as  
13 amended by subsection (a)(2), is amended by adding  
14 at the end the following:

15 “(D) ENERGY EQUIVALENT OF A GALLON  
16 OF DIESEL.—For purposes of this paragraph,  
17 the term ‘energy equivalent of a gallon of diesel’  
18 means, with respect to a liquefied natural gas  
19 fuel, the amount of such fuel having a Btu con-  
20 tent of 128,700 (lower heating value). For pur-  
21 poses of the preceding sentence, a Btu content  
22 of 128,700 (lower heating value) is equal to  
23 6.06 pounds of liquefied natural gas.”.

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

4                   (A) by striking “liquefied natural gas,”  
5                   and

6                   (B) by striking “peat), and” and inserting  
7                   “peat) and”.

8           (c) ENERGY EQUIVALENT OF A GALLON OF GASO-  
9           LINE TO COMPRESSED NATURAL GAS.—Section  
10           4041(a)(3) of such Code is amended by adding at the end  
11           the following:

12                   “(D) 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 5.66 pounds of compressed  
16                   natural gas.”.

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

## 20                   **TITLE III—ADDITIONAL** 21                   **PROVISIONS**

### 22           **SEC. 3001. SERVICE FEES.**

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

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

2                   “(L) \$1,600,000,000 for fiscal year

3                   2025.”.

Passed the House of Representatives July 15, 2015.

Attest:

*Clerk.*





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

**H. R. 3038**

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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, and for other purposes.