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H. R. 3236

IN THE SENATE OF THE UNITED STATES

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Received

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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

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

(a) SHORT TITLE.—This Act may be cited as the ''Surface Transportation and Veterans Health Care Choice Improvement Act of 2015''.

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

(c) TABLE OF CONTENTS.—The table of contents for 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 highway safety programs.
Sec. 1102. Extension of Federal Motor Carrier Safety Administration programs.
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.

TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION

Subtitle A—Federal-Aid Highways

SEC. 1001. EXTENSION OF FEDERAL-AID HIGHWAY PROGRAMS.

(a) IN GENERAL.—Section 1001(a) of the Highway and Transportation Funding Act of 2014 (128 Stat. 1840) is amended by striking ''July 31, 2015'' and inserting ''October 29, 2015''.

(b) AUTHORIZATION OF APPROPRIATIONS.—

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

''(1) HIGHWAY TRUST FUND.—Except as provided in section 1002, there is authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account)—

''(A) for fiscal year 2015, a sum equal to the total amount authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for programs, projects, and activities for fiscal year 2014 under divisions A and E of MAP–21 (Public Law 112–

141) and title 23, United States Code (excluding chapter 4 of that title); and

''(B) for the period beginning on October 1, 2015, and ending on October 29, 2015, 29/366 of the total amount authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for programs, projects, and activities for fiscal year 2015 under divisions A and E of MAP–21 (Public Law 112–141) and title 23, United States Code (excluding chapter 4 of that title).''.

(2) GENERAL FUND.—Section 1123(h)(1) of MAP–21 (23 U.S.C. 202 note) is amended by striking ''each of fiscal years 2013 and 2014 and $24,986,301 out of the general fund of the Treasury to carry out the program for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''each of fiscal years 2013 through 2015 and $2,377,049 out of the general fund of the Treasury to carry out the program for the period beginning on October 1, 2015, and ending on October 29, 2015''.

(c) USE OF FUNDS.—

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

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

''(1) IN GENERAL.—Except as otherwise expressly provided in this subtitle, funds authorized to be appropriated under subsection (b)(1)—

''(A) for fiscal year 2015 shall be distributed, administered, limited, and made available for obligation in the same manner and at the same levels as the amounts of funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for fiscal year 2014; and

''(B) for the period beginning on October 1, 2015, and ending on October 29, 2015, shall be distributed, administered, limited, and made available for obligation in the same manner and at the same levels as 29/366 of the amounts of funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for fiscal year 2015,

to carry out programs''.

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

(A) in subsection (a)—

(i) by striking ''and'' at the end of paragraph (2); and

(ii) by striking paragraph (3) and inserting the following:

''(3) $40,256,000,000 for fiscal year 2015; and

''(4) $3,189,683,060 for the period beginning on October 1, 2015, and ending on October 29, 2015.'';

(B) in subsection (b)(12)—

(i) by striking ''each of fiscal years 2013 through 2014'' and inserting ''each of fiscal years 2013 through 2015''; and

(ii) by striking '', and for the period beginning on October 1, 2014, and ending on July 31, 2015, only in an amount equal to $639,000,000, less any reductions that would have otherwise been required for that year by section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a), then multiplied by 304/365 for that period'' and inserting '', and for the period beginning on October 1, 2015, and ending on October 29, 2015, only in an amount equal to $639,000,000, less any reductions that would have other-

wise been required for that year by section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a), then multiplied by 29/366 for that period'';

(C) in subsection (c)—

(i) in the matter preceding paragraph (1) by striking ''each of fiscal years 2013 through 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''each of fiscal years 2013 through 2015 and for the period beginning on October 1, 2015, and ending on October 29, 2015''; and

(ii) in paragraph (2) in the matter preceding subparagraph (A) by striking ''for the period beginning on October 1, 2014, and ending on July 31, 2015, that is equal to 304/365 of such unobligated balance'' and inserting ''for the period beginning on October 1, 2015, and ending on October 29, 2015, that is equal to 29/366 of such unobligated balance'';

(D) in subsection (d) in the matter preceding paragraph (1) by striking ''2015'' and inserting ''2016''; and

(E) in subsection (f)(1) in the matter preceding subparagraph (A) by striking ''each of fiscal years 2013 through 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''each of fiscal years 2013 through 2015 and for the period beginning on October 1, 2015, and ending on October 29, 2015''.

SEC. 1002. ADMINISTRATIVE EXPENSES.

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

(1) in subsection (a) by striking ''for administrative expenses of the Federal-aid highway program $366,465,753 for the period beginning on October 1, 2014, and ending on July 31, 2015.'' and inserting ''for administrative expenses of the Federal-aid highway program—

''(1) $440,000,000 for fiscal year 2015; and

''(2) $34,863,388 for the period beginning on October 1, 2015, and ending on October 29, 2015.''; and

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

''(2) for fiscal year 2015 and for the period beginning on October 1, 2015, and ending on October 29, 2015, subject to the limitations on administrative expenses under the heading 'Federal Highway Administration' in appropriations Acts that apply, respectively, to that fiscal year and period.''.

Subtitle B—Extension of Highway Safety Programs

SEC. 1101. EXTENSION OF NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION HIGHWAY SAFETY PROGRAMS.

(a) EXTENSION OF PROGRAMS.—

(1) HIGHWAY SAFETY PROGRAMS.—Section 31101(a)(1) of MAP–21 (126 Stat. 733) is amended—

(A) by striking ''and'' at the end of subparagraph (B); and

(B) by striking subparagraph (C) and inserting the following:

''(C) $235,000,000 for fiscal year 2015; and

"(D) $18,620,219 for the period beginning on October 1, 2015, and ending on October 29, 2015.".

(2) HIGHWAY SAFETY RESEARCH AND DEVELOPMENT.—Section 31101(a)(2) of MAP–21 (126 Stat. 733) is amended—

(A) by striking "and" at the end of subparagraph (B); and

(B) by striking subparagraph (C) and inserting the following:

"(C) $113,500,000 for fiscal year 2015; and

"(D) $8,993,169 for the period beginning on October 1, 2015, and ending on October 29, 2015.".

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

(A) by striking "and" at the end of subparagraph (B); and

(B) by striking subparagraph (C) and inserting the following:

"(C) $272,000,000 for fiscal year 2015; and

"(D) $21,551,913 for the period beginning on October 1, 2015, and ending on October 29, 2015.".

(4) NATIONAL DRIVER REGISTER.—Section 31101(a)(4) of MAP–21 (126 Stat. 733) is amended—

(A) by striking "and" at the end of subparagraph (B); and

(B) by striking subparagraph (C) and inserting the following:

"(C) $5,000,000 for fiscal year 2015; and

"(D) $396,175 for the period beginning on October 1, 2015, and ending on October 29, 2015.".

(5) HIGH VISIBILITY ENFORCEMENT PROGRAM.—

(A) AUTHORIZATION OF APPROPRIATIONS.—Section 31101(a)(5) of MAP–21 (126 Stat. 733) is amended—

(i) by striking "and" at the end of subparagraph (B); and

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

"(C) $29,000,000 for fiscal year 2015; and

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

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

(i) in the first sentence by striking "each of fiscal years 2013 and 2014 and in the period beginning on October 1, 2014, and ending on July 31, 2015" and inserting "each of fiscal years 2013 through 2015 and in the period beginning on October 1, 2015, and ending on October 29, 2015"; and

(ii) in the second sentence by striking "each of fiscal years 2013 and 2014 and in the period beginning on October 1, 2014, and ending on July 31, 2015," and inserting "each of fiscal years 2013 through 2015 and in the period beginning on October 1, 2015, and ending on October 29, 2015,".

(6) ADMINISTRATIVE EXPENSES.—Section 31101(a)(6) of MAP–21 (126 Stat. 733) is amended—

(A) by striking ''and'' at the end of subparagraph (B); and

(B) by striking subparagraph (C) and inserting the following:

''(C) $25,500,000 for fiscal year 2015; and

''(D) $2,020,492 for the period beginning on October 1, 2015, and ending on October 29, 2015.''.

(b) COOPERATIVE RESEARCH AND EVALUATION.—Section 403(f)(1) of title 23, United States Code, is amended by striking ''each fiscal year ending before October 1, 2014, and $2,082,192 of the total amount available for apportionment to the States for highway safety programs under section 402(c) in the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each fiscal year ending before October 1, 2015, and $198,087 of the total amount available for apportionment to the States for highway safety programs under section 402(c) in the period beginning on October 1, 2015, and ending on October 29, 2015,''.

(c) APPLICABILITY OF TITLE 23.—Section 31101(c) of MAP–21 (126 Stat. 733) is amended by striking ''fiscal years 2013 and 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015 and for the

period beginning on October 1, 2015, and ending on October 29, 2015,''.

SEC. 1102. EXTENSION OF FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION PROGRAMS.

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

(1) by striking ''and'' at the end of paragraph (9); and

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

''(10) $218,000,000 for fiscal year 2015; and

''(11) $17,273,224 for the period beginning on October 1, 2015, and ending on October 29, 2015.''.

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

(1) by striking ''and'' at the end of subparagraph (I); and

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

''(J) $259,000,000 for fiscal year 2015; and

''(K) $20,521,858 for the period beginning on October 1, 2015, and ending on October 29, 2015.''.

(c) GRANT PROGRAMS.—

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

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

(3) PERFORMANCE AND REGISTRATION INFORMATION SYSTEM MANAGEMENT GRANT PROGRAM.—Section 4101(c)(3) of SAFETEA–LU (119 Stat. 1715) is amended by striking ''each of fiscal years 2013 and 2014 and $4,164,384 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''each of fiscal years 2013 through 2015 and $396,175 for the period begin-

ning on October 1, 2015, and ending on October 29, 2015''.

(4) COMMERCIAL VEHICLE INFORMATION SYSTEMS AND NETWORKS DEPLOYMENT PROGRAM.—Section 4101(c)(4) of SAFETEA–LU (119 Stat. 1715) is amended by striking ''each of fiscal years 2013 and 2014 and $20,821,918 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''each of fiscal years 2013 through 2015 and $1,980,874 for the period beginning on October 1, 2015, and ending on October 29, 2015''.

(5) SAFETY DATA IMPROVEMENT GRANTS.—Section 4101(c)(5) of SAFETEA–LU (119 Stat. 1715) is amended by striking ''each of fiscal years 2013 and 2014 and $2,498,630 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''each of fiscal years 2013 through 2015 and $237,705 for the period beginning on October 1, 2015, and ending on October 29, 2015''.

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

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

(e) NEW ENTRANT AUDITS.—Section 31144(g)(5)(B) of title 49, United States Code, is amended by striking ''per fiscal year and up to $26,652,055 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''per fiscal year and up to $2,535,519 for the period beginning on October 1, 2015, and ending on October 29, 2015,''.

(f) OUTREACH AND EDUCATION.—Section 4127(e) of SAFETEA–LU (119 Stat. 1741) is amended by striking ''each of fiscal years 2013 and 2014 and $3,331,507 to the Federal Motor Carrier Safety Administration for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015 and $316,940 to the Federal Motor Carrier Safety Administration for the period beginning on October 1, 2015, and ending on October 29, 2015,''.

(g) GRANT PROGRAM FOR COMMERCIAL MOTOR VEHICLE OPERATORS.—Section 4134(c) of SAFETEA–LU (49 U.S.C. 31301 note) is amended by striking ''each of fiscal years 2005 through 2014 and $832,877 for the period beginning on October 1, 2014, and ending on July

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

SEC. 1103. DINGELL-JOHNSON SPORT FISH RESTORATION ACT.

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

(1) in subsection (a) in the matter preceding paragraph (1) by striking ''each fiscal year through 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''each fiscal year through 2015 and for the period beginning on October 1, 2015, and ending on October 29, 2015''; and

(2) in subsection (b)(1)(A) by striking ''for each fiscal year ending before October 1, 2014, and for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''for each fiscal year ending before October 1, 2015, and for the period beginning on October 1, 2015, and ending on October 29, 2015,''.

Subtitle C—Public Transportation Programs

SEC. 1201. FORMULA GRANTS FOR RURAL AREAS.

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

(1) in subparagraph (A) by striking ''for each fiscal year ending before October 1, 2014, and $4,164,384 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''for each fiscal year ending before October 1, 2015, and $396,175 for the period beginning on October 1, 2015, and ending on October 29, 2015,''; and

(2) in subparagraph (B) by striking ''for each fiscal year ending before October 1, 2014, and $20,821,918 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''for each fiscal year ending before October 1, 2015, and $1,980,874 for the period beginning on October 1, 2015, and ending on October 29, 2015,''.

SEC. 1202. APPORTIONMENT OF APPROPRIATIONS FOR FORMULA GRANTS.

Section 5336(h)(1) of title 49, United States Code, is amended by striking ''for each fiscal year ending before October 1, 2014, and $24,986,301 for the period beginning on October 1, 2014, and ending on July 31, 2015,''

and inserting ''for each fiscal year ending before October 1, 2015, and $2,377,049 for the period beginning on October 1, 2015, and ending on October 29, 2015,''.

SEC. 1203. AUTHORIZATIONS FOR PUBLIC TRANSPORTATION.

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

(1) in paragraph (1) by striking ''and $7,158,575,342 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''$8,595,000,000 for fiscal year 2015, and $681,024,590 for the period beginning on October 1, 2015, and ending on October 29, 2015'';

(2) in paragraph (2)—

(A) in subparagraph (A) by striking ''and $107,274,521 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$128,800,000 for fiscal 2015, and $10,205,464 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(B) in subparagraph (B) by striking ''for each of fiscal years 2013 and 2014 and $8,328,767 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and in-

serting ''for each of fiscal years 2013 through 2015 and $792,350 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(C) in subparagraph (C) by striking ''and $3,713,505,753 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$4,458,650,000 for fiscal year 2015, and $353,281,011 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(D) in subparagraph (D) by striking ''and $215,132,055 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$258,300,000 for fiscal year 2015, and $20,466,393 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(E) in subparagraph (E)—

(i) by striking ''and $506,222,466 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$607,800,000 for fiscal year 2015, and $48,159,016 for the period beginning

on October 1, 2015, and ending on October 29, 2015,'';

(ii) by striking ''and $24,986,301 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$30,000,000 for fiscal year 2015, and $2,377,049 for the period beginning on October 1, 2015, and ending on October 29, 2015,''; and

(iii) by striking ''and $16,657,534 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$20,000,000 for fiscal year 2015, and $1,584,699 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(F) in subparagraph (F) by striking ''each of fiscal years 2013 and 2014 and $2,498,630 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015 and $237,705 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(G) in subparagraph (G) by striking ''each of fiscal years 2013 and 2014 and $4,164,384

for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015 and $396,175 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(H) in subparagraph (H) by striking ''each of fiscal years 2013 and 2014 and $3,206,575 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015 and $305,055 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(I) in subparagraph (I) by striking ''and $1,803,927,671 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$2,165,900,000 for fiscal year 2015, and $171,615,027 for the period beginning on October 1, 2015, and ending on October 29, 2015,'';

(J) in subparagraph (J) by striking ''and $356,304,658 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$427,800,000 for fiscal year 2015, and $33,896,721 for the period beginning

on October 1, 2015, and ending on October 29, 2015,''; and

(K) in subparagraph (K) by striking ''and $438,009,863 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''$525,900,000 for fiscal year 2015, and $41,669,672 for the period beginning on October 1, 2015, and ending on October 29, 2015,''.

(b) RESEARCH, DEVELOPMENT DEMONSTRATION AND DEPLOYMENT PROJECTS.—Section 5338(b) of title 49, United States Code, is amended by striking ''and $58,301,370 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''$70,000,000 for fiscal year 2015, and $5,546,448 for the period beginning on October 1, 2015, and ending on October 29, 2015''.

(c) TRANSIT COOPERATIVE RESEARCH PROGRAM.—Section 5338(c) of title 49, United States Code, is amended by striking ''and $5,830,137 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''$7,000,000 for fiscal year 2015, and $554,645 for the period beginning on October 1, 2015, and ending on October 29, 2015''.

(d) TECHNICAL ASSISTANCE AND STANDARDS DEVELOPMENT.—Section 5338(d) of title 49, United States Code, is amended by striking ''and $5,830,137 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''$7,000,000 for fiscal year 2015, and $554,645 for the period beginning on October 1, 2015, and ending on October 29, 2015''.

(e) HUMAN RESOURCES AND TRAINING.—Section 5338(e) of title 49, United States Code, is amended by striking ''and $4,164,384 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''$5,000,000 for fiscal year 2015, and $396,175 for the period beginning on October 1, 2015, and ending on October 29, 2015''.

(f) CAPITAL INVESTMENT GRANTS.—Section 5338(g) of title 49, United States Code, is amended by striking ''and $1,558,295,890 for the period beginning on October 1, 2014, and ending on July 31, 2015'' and inserting ''$1,907,000,000 for fiscal year 2015, and $151,101,093 for the period beginning on October 1, 2015, and ending on October 29, 2015''.

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

(1) in paragraph (1) by striking ''and $86,619,178 for the period beginning on October 1,

2014, and ending on July 31, 2015'' and inserting ''$104,000,000 for fiscal year 2015, and $8,240,437 for the period beginning on October 1, 2015, and ending on October 29, 2015'';

(2) in paragraph (2) by striking ''each of fiscal years 2013 and 2014 and not less than $4,164,384 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015 and not less than $396,175 for the period beginning on October 1, 2015, and ending on October 29, 2015,''; and

(3) in paragraph (3) by striking ''each of fiscal years 2013 and 2014 and not less than $832,877 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015 and not less than $79,235 for the period beginning on October 1, 2015, and ending on October 29, 2015,''.

SEC. 1204. BUS AND BUS FACILITIES FORMULA GRANTS.

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

(1) by striking ''each of fiscal years 2013 and 2014 and $54,553,425 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015

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

(2) by striking ''$1,041,096 for such period'' and inserting ''$99,044 for such period''; and

(3) by striking ''$416,438 for such period'' and inserting ''$39,617 for such period''.

Subtitle D—Hazardous Materials

SEC. 1301. AUTHORIZATION OF APPROPRIATIONS.

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

(1) by striking ''and'' at the end of paragraph (2); and

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

''(3) $42,762,000 for fiscal year 2015; and

''(4) $3,388,246 for the period beginning on October 1, 2015, and ending on October 29, 2015.''.

(b) HAZARDOUS MATERIALS EMERGENCY PREPAREDNESS FUND.—Section 5128(b) of title 49, United States Code, is amended—

(1) in paragraph (1)—

(A) in the paragraph heading by striking ''FISCAL YEARS 2013 AND 2014'' and inserting ''FISCAL YEARS 2013 THROUGH 2015''; and

(B) in the matter preceding subparagraph (A) by striking ''fiscal years 2013 and 2014'' and inserting ''fiscal years 2013 through 2015''; and

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

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

''(A) $14,896 to carry out section 5115;

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

''(C) $11,885 to carry out section 5116(f);

''(D) $49,522 to publish and distribute the Emergency Response Guidebook under section 5116(i)(3); and

''(E) $79,235 to carry out section 5116(j).''.

(c) HAZARDOUS MATERIALS TRAINING GRANTS.—Section 5128(c) of title 49, United States Code, is amended by striking ''each of the fiscal years 2013 and 2014

and $3,331,507 for the period beginning on October 1, 2014, and ending on July 31, 2015,'' and inserting ''each of fiscal years 2013 through 2015 and $316,940 for the period beginning on October 1, 2015, and ending on October 29, 2015,''.

TITLE II—REVENUE PROVISIONS

SEC. 2001. EXTENSION OF HIGHWAY TRUST FUND EXPENDITURE AUTHORITY.

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

(1) by striking ''August 1, 2015'' in subsections (b)(6)(B), (c)(1), and (e)(3) and inserting ''October 30, 2015'', and

(2) by striking ''Highway and Transportation Funding Act of 2015'' in subsections (c)(1) and (e)(3) and inserting ''Surface Transportation and Veterans Health Care Choice Improvement Act of 2015''.

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

(1) by striking ''Highway and Transportation Funding Act of 2015'' each place it appears in subsection (b)(2) and inserting ''Surface Transportation and Veterans Health Care Choice Improvement Act of 2015'', and

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

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

SEC. 2002. FUNDING OF HIGHWAY TRUST FUND.

Section 9503(f) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (7) as paragraph (8) and by inserting after paragraph (6) the following new paragraph:

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

''(A) $6,068,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

''(B) $2,000,000,000 to the Mass Transit Account in the Highway Trust Fund.''.

SEC. 2003. MODIFICATION OF MORTGAGE REPORTING REQUIREMENTS.

(a) INFORMATION RETURN REQUIREMENTS.—Section 6050H(b)(2) of the Internal Revenue Code of 1986 is amended by striking ''and'' at the end of subparagraph (C), by redesignating subparagraph (D) as subparagraph

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

''(D) the amount of outstanding principal on the mortgage as of the beginning of such calendar year,

''(E) the date of the origination of the mortgage,

''(F) the address (or other description in the case of property without an address) of the property which secures the mortgage, and''.

(b) STATEMENTS TO INDIVIDUALS.—Section 6050H(d)(2) of such Code is amended by striking ''subsection (b)(2)(C)'' and inserting ''subparagraphs (C), (D), (E), and (F) of subsection (b)(2)''.

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

SEC. 2004. CONSISTENT BASIS REPORTING BETWEEN ESTATE AND PERSON ACQUIRING PROPERTY FROM DECEDENT.

(a) PROPERTY ACQUIRED FROM A DECEDENT.—Section 1014 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

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

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

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

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

''(2) EXCEPTION.—Paragraph (1) shall only apply to any property whose inclusion in the decedent's estate increased the liability for the tax imposed by chapter 11 (reduced by credits allowable against such tax) on such estate.

''(3) DETERMINATION.—For purposes of paragraph (1), the basis of property has been determined for purposes of the tax imposed by chapter 11 if—

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

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

''(B) in a case not described in subparagraph (A), the value is specified by the Secretary and such value is not timely contested by the executor of the estate, or

''(C) the value is determined by a court or pursuant to a settlement agreement with the Secretary.

''(4) REGULATIONS.—The Secretary may by regulations provide exceptions to the application of this subsection.''.

(b) INFORMATION REPORTING.—

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

''SEC. 6035. BASIS INFORMATION TO PERSONS ACQUIRING PROPERTY FROM DECEDENT.

''(a) INFORMATION WITH RESPECT TO PROPERTY ACQUIRED FROM DECEDENTS.—

''(1) IN GENERAL.—The executor of any estate required to file a return under section 6018(a) shall furnish to the Secretary and to each person acquiring any interest in property included in the dece-

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

''(2) STATEMENTS BY BENEFICIARIES.—Each person required to file a return under section 6018(b) shall furnish to the Secretary and to each other person who holds a legal or beneficial interest in the property to which such return relates a statement identifying the information described in paragraph (1).

''(3) TIME FOR FURNISHING STATEMENT.—

''(A) IN GENERAL.—Each statement required to be furnished under paragraph (1) or (2) shall be furnished at such time as the Secretary may prescribe, but in no case at a time later than the earlier of—

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

''(ii) the date which is 30 days after the date such return is filed.

''(B) ADJUSTMENTS.—In any case in which there is an adjustment to the information required to be included on a statement filed under paragraph (1) or (2) after such statement has been filed, a supplemental statement under such paragraph shall be filed not later than the date which is 30 days after such adjustment is made.

''(b) REGULATIONS.—The Secretary shall prescribe such regulations as necessary to carry out this section, including regulations relating to—

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

''(2) situations in which the surviving joint tenant or other recipient may have better information than the executor regarding the basis or fair market value of the property.''.

(2) PENALTY FOR FAILURE TO FILE.—

(A) RETURN.—Section 6724(d)(1) of such Code is amended by striking ''and'' at the end of subparagraph (B), by striking the period at the end of subparagraph (C) and inserting '', and'', and by adding at the end the following new subparagraph:

''(D) any statement required to be filed with the Secretary under section 6035.''.

(B) STATEMENT.—Section 6724(d)(2) of such Code is amended by striking ''or'' at the end of subparagraph (GG), by striking the period at the end of subparagraph (HH) and inserting '', or'', and by adding at the end the following new subparagraph:

''(II) section 6035 (other than a statement described in paragraph (1)(D)).''.

(3) CLERICAL AMENDMENT.—The table of sections for subpart A of part III of subchapter A of chapter 61 of such Code is amended by inserting after the item relating to section 6034A the following new item:

''Sec. 6035. Basis information to persons acquiring property from decedent.''.

(c) PENALTY FOR INCONSISTENT REPORTING.—

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

''(8) Any inconsistent estate basis.''.

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

''(k) INCONSISTENT ESTATE BASIS REPORTING.—For purposes of this section, there is an 'inconsistent es-

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

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to property with respect to which an estate tax return is filed after the date of the enactment of this Act.

SEC. 2005. CLARIFICATION OF 6-YEAR STATUTE OF LIMITATIONS IN CASE OF OVERSTATEMENT OF BASIS.

(a) IN GENERAL.—Section 6501(e)(1)(B) of the Internal Revenue Code of 1986 is amended—

(1) by striking ''and'' at the end of clause (i), by redesignating clause (ii) as clause (iii), and by inserting after clause (i) the following new clause:

''(ii) An understatement of gross income by reason of an overstatement of unrecovered cost or other basis is an omission from gross income; and'', and

(2) by inserting ''(other than in the case of an overstatement of unrecovered cost or other basis)'' in clause (iii) (as so redesignated) after ''In determining the amount omitted from gross income''.

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

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

(2) returns filed on or before such date if the period specified in section 6501 of the Internal Revenue Code of 1986 (determined without regard to such amendments) for assessment of the taxes with respect to which such return relates has not expired as of such date.

SEC. 2006. TAX RETURN DUE DATES.

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

(1) PARTNERSHIPS AND S CORPORATIONS.—

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

''(b) RETURNS OF PARTNERSHIPS AND S CORPORATIONS.—Returns of partnerships under section 6031 and returns of S corporations under sections 6012 and 6037 made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year.''.

(B) CONFORMING AMENDMENT.—Section 6072(a) of such Code is amended by striking ''6017, or 6031'' and inserting ''or 6017''.

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

(A) Section 170(a)(2)(B) of such Code is amended by striking ''third month'' and inserting ''fourth month''.

(B) Section 563 of such Code is amended by striking ''third month'' each place it appears and inserting ''fourth month''.

(C) Section 1354(d)(1)(B)(i) of such Code is amended by striking ''3d month'' and inserting ''4th month''.

(D) Subsections (a) and (c) of section 6167 of such Code are each amended by striking ''third month'' and inserting ''fourth month''.

(E) Section 6425(a)(1) of such Code is amended by striking ''third month'' and inserting ''fourth month''.

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

amended by striking ''3rd month'' and inserting ''4th month''.

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

''(E) Subsection (b)(2)(A) shall be applied by substituting '3rd month' for '4th month'.''.

(3) EFFECTIVE DATES.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to returns for taxable years beginning after December 31, 2015.

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

(b) MODIFICATION OF DUE DATES BY REGULATION.—In the case of returns for taxable years beginning after December 31, 2015, the Secretary of the Treasury, or the Secretary's designee, shall modify appropriate regulations to provide as follows:

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

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

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

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

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

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

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

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

(9) The due date of Form 3520–A, Annual Information Return of a Foreign Trust with a United States Owner, shall be the 15th day of the 3d month after the close of the trust's taxable year, and the maximum extension shall be a 6-month period beginning on such day.

(10) The due date of Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, for calendar year filers shall be April 15 with a maximum extension for a 6-month period ending on October 15.

(11) The due date of FinCEN Report 114 (relating to Report of Foreign Bank and Financial Accounts) shall be April 15 with a maximum extension

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

(c) CORPORATIONS PERMITTED STATUTORY AUTOMATIC 6-MONTH EXTENSION OF INCOME TAX RETURNS.—

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

(A) by striking ''3 months'' and inserting ''6 months'', and

(B) by adding at the end the following: ''In the case of any return for a taxable year of a C corporation which ends on December 31 and begins before January 1, 2026, the first sentence of this subsection shall be applied by substituting '5 months' for '6 months'. In the case of any return for a taxable year of a C corporation which ends on June 30 and begins before January 1, 2026, the first sentence of this subsection shall be applied by substituting '7 months' for '6 months'.''.

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

SEC. 2007. TRANSFERS OF EXCESS PENSION ASSETS TO RETIREE HEALTH ACCOUNTS.

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

(b) CONFORMING ERISA AMENDMENTS.—

(1) Sections 101(e)(3), 403(c)(1), and 408(b)(13) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1021(e)(3), 1103(c)(1), 1108(b)(13)) are each amended by striking ''MAP–21'' and inserting ''Surface Transportation and Veterans Health Care Choice Improvement Act of 2015''.

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

SEC. 2008. EQUALIZATION OF HIGHWAY TRUST FUND EXCISE TAXES ON LIQUEFIED NATURAL GAS, LIQUEFIED PETROLEUM GAS, AND COMPRESSED NATURAL GAS.

(a) LIQUEFIED PETROLEUM GAS.—

(1) IN GENERAL.—Section 4041(a)(2)(B) of the Internal Revenue Code of 1986 is amended by striking ''and'' at the end of clause (i), by redesignating clause (ii) as clause (iii), and by inserting after clause (i) the following new clause:

''(ii) in the case of liquefied petroleum gas, 18.3 cents per energy equivalent of a gallon of gasoline, and''.

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

''(C) ENERGY EQUIVALENT OF A GALLON OF GASOLINE.—For purposes of this paragraph, the term 'energy equivalent of a gallon of gasoline' means, with respect to a liquefied petroleum gas fuel, the amount of such fuel having a Btu content of 115,400 (lower heating value). For purposes of the preceding sentence, a Btu content of 115,400 (lower heating value) is equal to 5.75 pounds of liquefied petroleum gas.''.

(b) LIQUEFIED NATURAL GAS.—

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

by striking the period at the end of clause (iii) and inserting ", and" and by inserting after clause (iii) the following new clause:

"(iv) in the case of liquefied natural gas, 24.3 cents per energy equivalent of a gallon of diesel.".

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

"(D) ENERGY EQUIVALENT OF A GALLON OF DIESEL.—For purposes of this paragraph, the term 'energy equivalent of a gallon of diesel' means, with respect to a liquefied natural gas fuel, the amount of such fuel having a Btu content of 128,700 (lower heating value). For purposes of the preceding sentence, a Btu content of 128,700 (lower heating value) is equal to 6.06 pounds of liquefied natural gas.".

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

(A) by striking "liquefied natural gas,", and

(B) by striking ''peat), and'' and inserting ''peat) and''.

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

''(D) ENERGY EQUIVALENT OF A GALLON OF GASOLINE.—For purposes of this paragraph, the term 'energy equivalent of a gallon of gasoline' means 5.66 pounds of compressed natural gas.''.

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

TITLE III—ADDITIONAL PROVISIONS

SEC. 3001. SERVICE FEES.

Paragraph (4) of section 44940(i) of title 49, United States Code, is amended by adding at the end the following new subparagraphs:

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

''(L) $1,600,000,000 for fiscal year 2025.''.

TITLE IV—VETERANS PROVISIONS

SEC. 4001. SHORT TITLE.

This title may be cited as the ''VA Budget and Choice Improvement Act''.

SEC. 4002. PLAN TO CONSOLIDATE PROGRAMS OF DEPARTMENT OF VETERANS AFFAIRS TO IMPROVE ACCESS TO CARE.

(a) PLAN.—The Secretary of Veterans Affairs shall develop a plan to consolidate all non-Department provider programs by establishing a new, single program to be known as the ''Veterans Choice Program'' to furnish hospital care and medical services to veterans enrolled in the system of patient enrollment established under section 1705(a) of title 38, United States Code, at non-Department facilities.

(b) ELEMENTS.—The plan developed under subsection (a) to establish the Veterans Choice Program to furnish hospital care and medical services at non-Department facilities shall include, at a minimum, the following:

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

work and throughout the medical system of the Veterans Health Administration.

(2) An identification of the eligibility requirements for any such care and services, including with respect to service-connected disabilities and non-service-connected disabilities.

(3) A description of the authorization process for such care or medical services, including with respect to identifying the roles of clinicians, schedulers, any third-party administrators, the Chief Business Office of the Department, and any other entity involved in the authorization process.

(4) The structuring of the billing and reimbursement process, including the use of third-party medical claims adjudicators or technology that supports automatic adjudication.

(5) A description of the reimbursement rate to be paid to health care providers under such program.

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

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

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

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

(9) A description of how—

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

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

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

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

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

(1) a description of each non-Department provider program and the statutory authority for each such program;

(2) the plan under subsection (a);

(3) the estimated costs and budgetary requirements to implement the plan and to furnish hospital care and medical services pursuant to such plan; and

(4) any recommendations for legislative proposals the Secretary determines necessary to implement such plan.

(d) DEFINITIONS.—In this section:

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

(2) The term ''non-Department provider programs'' means each program administered by the Secretary of Veterans Affairs under which the Secretary enters into contracts or other agreements

with health care providers at non-Department facilities to furnish hospital care and medical services to veterans, including pursuant to the following:

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

(B) The Veterans Choice Program established by section 101 of the Veterans Access, Choice, and Accountability Act of 2014 (Public Law 113–146; 38 U.S.C. 1701 note).

(C) The Patient Centered Community Care Program (known as ''PC3'').

(D) The pilot program established by section 403 of the Veterans' Mental Health and Other Care Improvements Act of 2008 (Public Law 110–387; 38 U.S.C. 1703 note) (known as ''Project ARCH'').

(E) Contracts relating to dialysis.

(F) Agreements entered into by the Secretary with—

(i) the Secretary of Defense, the Director of the Indian Health Service, or any the head of any other department or agency of the Federal Government; or

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

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

SEC. 4003. FUNDING ACCOUNT FOR NON-DEPARTMENT CARE.

Each budget of the President submitted to Congress under section 1105 of title 31, United States Code, for fiscal year 2017 and each fiscal year thereafter shall include an appropriations account for non-Department provider programs (as defined in section 2(d)) to be comprised of—

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

(2) any funds transferred for such purpose from the Veterans Choice Fund established by section 802 of the Veterans Access, Choice, and Accountability Act of 2014 (Public Law 113–146; 128 Stat. 1802).

SEC. 4004. TEMPORARY AUTHORIZATION OF USE OF VETERANS CHOICE FUNDS FOR CERTAIN PROGRAMS.

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

2014 (Public Law 113–146; 128 Stat. 1802) is amended—

(1) in paragraph (1), by striking ''Any amounts'' and inserting ''Except as provided by paragraph (3), any amounts''; and

(2) by adding at the end the following paragraph:

''(3) TEMPORARY AUTHORITY FOR OTHER USES.—

''(A) OTHER NON-DEPARTMENT CARE.—In addition to the use of amounts described in paragraph (1), of the amounts deposited in the Veterans Choice Fund, not more than $3,348,500,000 may be used by the Secretary during the period described in subparagraph (C) for amounts obligated by the Secretary on or after May 1, 2015, to furnish health care to individuals pursuant to chapter 17 of title 38, United States Code, at non-Department facilities, including pursuant to non-Department provider programs other than the program established by section 101.

''(B) HEPATITIS C.—Of the amount specified in subparagraph (A), not more than $500,000,000 may be used by the Secretary

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

''(C) PERIOD DESCRIBED.—The period described in this subparagraph is the period beginning on the date of the enactment of the VA Budget and Choice Improvement Act and ending on October 1, 2015.

''(D) REPORTS.—Not later than 14 days after the date of the enactment of the VA Budget and Choice Improvement Act, and not less frequently than once every 14-day period thereafter during the period described in subparagraph (C), the Secretary shall submit to the appropriate congressional committees a report detailing—

''(i) the amounts used by the Secretary pursuant to subparagraphs (A) and (B); and

''(ii) an identification of such amounts listed by the non-Department provider program for which the amounts were used.

''(E) DEFINITIONS.—In this paragraph:

''(i) The term 'appropriate congressional committees' means—

''(I) the Committee on Veterans' Affairs and the Committee on Appropriations of the House of Representatives; and

''(II) the Committee on Veterans' Affairs and the Committee on Appropriations of the Senate.

''(ii) The term 'non-Department facilities' has the meaning given that term in section 1701 of title 38, United States Code.

''(iii) The term 'non-Department provider program' has the meaning given that term in section 4002(d) of the VA Budget and Choice Improvement Act.''.

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

SEC. 4005. MODIFICATIONS OF VETERANS CHOICE PROGRAM.

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

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

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

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

''(1) the veteran is enrolled in the patient enrollment system of the Department of Veterans Affairs established and operated under section 1705 of title 38, United States Code, including any such veteran who has not received hospital care or medical services from the Department and has contacted the Department seeking an initial appointment from the Department for the receipt of such care or services; and''; and

(2) in subsection (g)(1), by striking ''In the case'' and all that follows through '', when'' and insert ''When''.

(c) EXPANSION OF PROVIDERS.—Such section is further amended—

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

''(v) Subject to subsection (d)(5), a health care provider not otherwise covered under any of clauses (i) through (iv).''; and

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

''(5) AGREEMENTS WITH OTHER PROVIDERS.—In accordance with the rates determined pursuant to paragraph (2), the Secretary may enter into agreements under paragraph (1) for furnishing care and services to eligible veterans under this section with an entity specified in subsection (a)(1)(B)(v) if the entity meets criteria established by the Secretary for purposes of this section.''.

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

''(A) attempts, or has attempted, to schedule an appointment for the receipt of hospital care or medical services under chapter 17 of title 38, United States Code, but is unable to schedule an appointment within—

''(i) the wait-time goals of the Veterans Health Administration for the furnishing of such care or services; or

''(ii) with respect to such care or services that are clinically necessary, the period determined necessary for such care or serv-

ices if such period is shorter than such wait-time goals;''.

(e) MODIFICATION OF DISTANCE REQUIREMENT.—Subparagraph (B) of subsection (b)(2) of such section is amended to read as follows:

''(B) resides more than 40 miles (as calculated based on distance traveled) from—

''(i) with respect to a veteran who is seeking primary care, a medical facility of the Department, including a community-based outpatient clinic, that is able to provide such primary care by a full-time primary care physician; or

''(ii) with respect to a veteran not covered under clause (i), the medical facility of the Department, including a community-based outpatient clinic, that is closest to the residence of the veteran;''.

SEC. 4006. LIMITATION ON DIALYSIS PILOT PROGRAM.

(a) LIMITATION.—None of the funds authorized to be appropriated or otherwise made available to the Secretary of Veterans Affairs may be used to expand the dialysis pilot program or to create any new dialysis capability provided by the Department in a facility that is not an initial facility under the dialysis pilot program until—

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

(2) the Secretary submits to the appropriate congressional committees the report under subsection (b); and

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

(b) REPORT.—The Secretary shall submit to the appropriate congressional committees a report containing the following:

(1) The independent analysis described in subsection (a)(1).

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

(c) DEFINITIONS.—In this section:

(1) The term ''appropriate congressional committees'' means—

(A) the Committee on Veterans' Affairs and the Committee on Appropriations of the House of Representatives; and

(B) the Committee on Veterans' Affairs and the Committee on Appropriations of the Senate.

(2) The term ''dialysis pilot program'' means the pilot demonstration program approved by the Under Secretary of Veterans Affairs for Health in August 2010 and by the Secretary of Veterans Affairs in September 2010 to provide dialysis care to patients at certain outpatient facilities operated by the Department of Veterans Affairs.

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

SEC. 4007. AMENDMENTS TO INTERNAL REVENUE CODE WITH RESPECT TO HEALTH COVERAGE OF VETERANS.

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

(1) IN GENERAL.—Section 4980H(c)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

''(F) EXEMPTION FOR HEALTH COVERAGE UNDER TRICARE OR THE VETERANS ADMINISTRATION.—Solely for purposes of determining whether an employer is an applicable large employer under this paragraph for any month, an individual shall not be taken into account as an

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

"(i) chapter 55 of title 10, United States Code, including coverage under the TRICARE program, or

"(ii) under a health care program under chapter 17 or 18 of title 38, United States Code, as determined by the Secretary of Veterans Affairs, in coordination with the Secretary of Health and Human Services and the Secretary.".

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

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

(1) IN GENERAL.—Section 223(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(C) SPECIAL RULE FOR INDIVIDUALS ELIGIBLE FOR CERTAIN VETERANS BENEFITS.—An individual shall not fail to be treated as an eligible individual for any period merely because the individual receives hospital care or medical

services under any law administered by the Secretary of Veterans Affairs for a service-connected disability (within the meaning of section 101(16) of title 38, United States Code).''.

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

SEC. 4008. EMERGENCY DESIGNATIONS.

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

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

Passed the House of Representatives July 29, 2015.

Attest: KAREN L. HAAS,

Clerk.