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114TH CONGRESS
1ST SESSION**H. R. 3038**

IN THE SENATE OF THE UNITED STATES

JULY 16, 2015

Received; read the first time

JULY 21, 2015

Read the second time and placed on the calendar

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,*

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

4 **TABLE OF CONTENTS.**

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

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

10 (c) TABLE OF CONTENTS.—The table of contents for
 11 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**

4 **Subtitle A—Federal-Aid Highways**

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

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:

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

“(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 December 18, 2015, $\frac{79}{366}$ 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

1 and \$6,475,410 out of the general fund of the
2 Treasury to carry out the program for the period be-
3 ginning on October 1, 2015, and ending on Decem-
4 ber 18, 2015”.

5 (c) USE OF FUNDS.—

6 (1) IN GENERAL.—Section 1001(c)(1) of the
7 Highway and Transportation Funding Act of 2014
8 (128 Stat. 1840) is amended by striking “(1) IN
9 GENERAL.—” and all that follows through “to carry
10 out programs” and inserting the following:

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

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

21 “(B) for the period beginning on October
22 1, 2015, and ending on December 18, 2015,
23 shall be distributed, administered, limited, and
24 made available for obligation in the same man-
25 ner and at the same levels as ⁷⁹/₃₆₆ of the

1 amounts of funds authorized to be appropriated
2 out of the Highway Trust Fund (other than the
3 Mass Transit Account) for fiscal year 2015,
4 to carry out programs”.

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

7 (A) in subsection (a)—

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

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

12 “(3) \$40,256,000,000 for fiscal year 2015; and

13 “(4) \$8,689,136,612 for the period beginning
14 on October 1, 2015, and ending on December 18,
15 2015.”;

16 (B) in subsection (b)(12)—

17 (i) by striking “each of fiscal years
18 2013 through 2014” and inserting “each
19 of fiscal years 2013 through 2015”; and

20 (ii) by striking “, and for the period
21 beginning on October 1, 2014, and ending
22 on July 31, 2015, only in an amount equal
23 to \$639,000,000, less any reductions that
24 would have otherwise been required for
25 that year by section 251A of the Balanced

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

13 (C) in subsection (c)—

14 (i) in the matter preceding paragraph
15 (1) by striking “each of fiscal years 2013
16 through 2014 and for the period beginning
17 on October 1, 2014, and ending on July
18 31, 2015” and inserting “each of fiscal
19 years 2013 through 2015 and for the pe-
20 riod beginning on October 1, 2015, and
21 ending on December 18, 2015”; and

22 (ii) in paragraph (2) in the matter
23 preceding subparagraph (A) by striking
24 “for the period beginning on October 1,
25 2014, and ending on July 31, 2015, that

1 is equal to $^{304}_{365}$ of such unobligated bal-
2 ance” and inserting “for the period begin-
3 ning on October 1, 2015, and ending on
4 December 18, 2015, that is equal to $^{79}_{366}$
5 of such unobligated balance”;

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

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

17 **SEC. 1002. ADMINISTRATIVE EXPENSES.**

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

20 (1) in subsection (a) by striking “for adminis-
21 trative expenses of the Federal-aid highway program
22 \$366,465,753 for the period beginning on October 1,
23 2014, and ending on July 31, 2015.” and inserting
24 “for administrative expenses of the Federal-aid high-
25 way program—

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

2 “(2) \$94,972,678 for the period beginning on
3 October 1, 2015, and ending on December 18,
4 2015.”; and

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

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

13 **Subtitle B—Extension of Highway** 14 **Safety Programs**

15 **SEC. 1101. EXTENSION OF NATIONAL HIGHWAY TRAFFIC** 16 **SAFETY ADMINISTRATION HIGHWAY SAFETY** 17 **PROGRAMS.**

18 (a) EXTENSION OF PROGRAMS.—

19 (1) HIGHWAY SAFETY PROGRAMS.—Section
20 31101(a)(1) of MAP-21 (126 Stat. 733) is amend-
21 ed—

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

24 (B) by striking subparagraph (C) and in-
25 serting the following:

1 “(C) \$235,000,000 for fiscal year 2015;
2 and

3 “(D) \$50,724,044 for the period beginning
4 on October 1, 2015, and ending on December
5 18, 2015.”.

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

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) \$113,500,000 for fiscal year 2015;
14 and

15 “(D) \$24,498,634 for the period beginning
16 on October 1, 2015, and ending on December
17 18, 2015.”.

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

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

23 (B) by striking subparagraph (C) and in-
24 serting the following:

1 “(C) \$272,000,000 for fiscal year 2015;
2 and

3 “(D) \$58,710,383 for the period beginning
4 on October 1, 2015, and ending on December
5 18, 2015.”.

6 (4) NATIONAL DRIVER REGISTER.—Section
7 31101(a)(4) 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) \$5,000,000 for fiscal year 2015; and

14 “(D) \$1,079,235 for the period beginning
15 on October 1, 2015, and ending on December
16 18, 2015.”.

17 (5) HIGH VISIBILITY ENFORCEMENT PRO-
18 GRAM.—

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

22 (i) by striking “and” at the end of
23 subparagraph (B); and

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

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

2 “(D) \$6,259,563 for the period beginning
3 on October 1, 2015, and ending on December
4 18, 2015.”.

5 (B) LAW ENFORCEMENT CAMPAIGNS.—
6 Section 2009(a) of SAFETEA-LU (23 U.S.C.
7 402 note) is amended—

8 (i) in the first sentence by striking
9 “each of fiscal years 2013 and 2014 and
10 in the period beginning on October 1,
11 2014, and ending on July 31, 2015” and
12 inserting “each of fiscal years 2013
13 through 2015 and in the period beginning
14 on October 1, 2015, and ending on Decem-
15 ber 18, 2015”; and

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

1 (6) ADMINISTRATIVE EXPENSES.—Section
2 31101(a)(6) 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) \$25,500,000 for fiscal year 2015; and

9 “(D) \$5,504,098 for the period beginning
10 on October 1, 2015, and ending on December
11 18, 2015.”.

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

24 (c) APPLICABILITY OF TITLE 23.—Section 31101(c)
25 of MAP-21 (126 Stat. 733) is amended by striking “fiscal

1 years 2013 and 2014 and for the period beginning on Oc-
 2 tober 1, 2014, and ending on July 31, 2015,” and insert-
 3 ing “each of fiscal years 2013 through 2015 and for the
 4 period beginning on October 1, 2015, and ending on De-
 5 cember 18, 2015,”.

6 **SEC. 1102. EXTENSION OF FEDERAL MOTOR CARRIER SAFE-**
 7 **TY ADMINISTRATION PROGRAMS.**

8 (a) MOTOR CARRIER SAFETY GRANTS.—Section
 9 31104(a) of title 49, United States Code, is amended—

10 (1) by striking “and” at the end of paragraph
 11 (9); and

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

14 “(10) \$218,000,000 for fiscal year 2015; and

15 “(11) \$47,054,645 for the period beginning on
 16 October 1, 2015, and ending on December 18,
 17 2015.”.

18 (b) ADMINISTRATIVE EXPENSES.—Section
 19 31104(i)(1) of title 49, United States Code, is amended—

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

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

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

25 and

1 “(K) \$55,904,372 for the period beginning
2 on October 1, 2015, and ending on December
3 18, 2015.”.

4 (c) GRANT PROGRAMS.—

5 (1) COMMERCIAL DRIVER’S LICENSE PROGRAM
6 IMPROVEMENT GRANTS.—Section 4101(c)(1) of
7 SAFETEA-LU (119 Stat. 1715) is amended by
8 striking “each of fiscal years 2013 and 2014 and
9 \$24,986,301 for the period beginning on October 1,
10 2014, and ending on July 31, 2015” and inserting
11 “each of fiscal years 2013 through 2015 and
12 \$6,475,410 for the period beginning on October 1,
13 2015, and ending on December 18, 2015”.

14 (2) BORDER ENFORCEMENT GRANTS.—Section
15 4101(c)(2) of SAFETEA-LU (119 Stat. 1715) is
16 amended by striking “each of fiscal years 2013 and
17 2014 and \$26,652,055 for the period beginning on
18 October 1, 2014, and ending on July 31, 2015” and
19 inserting “each of fiscal years 2013 through 2015
20 and \$6,907,104 for the period beginning on October
21 1, 2015, and ending on December 18, 2015”.

22 (3) PERFORMANCE AND REGISTRATION INFOR-
23 MATION SYSTEM MANAGEMENT GRANT PROGRAM.—
24 Section 4101(c)(3) of SAFETEA-LU (119 Stat.
25 1715) is amended by striking “each of fiscal years

1 2013 and 2014 and \$4,164,384 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 \$1,079,235 for the period begin-
5 ning on October 1, 2015, and ending on December
6 18, 2015”.

7 (4) COMMERCIAL VEHICLE INFORMATION SYS-
8 TEMS AND NETWORKS DEPLOYMENT PROGRAM.—
9 Section 4101(c)(4) of SAFETEA-LU (119 Stat.
10 1715) is amended by striking “each of fiscal years
11 2013 and 2014 and \$20,821,918 for the period be-
12 ginning on October 1, 2014, and ending on July 31,
13 2015” and inserting “each of fiscal years 2013
14 through 2015 and \$5,396,175 for the period begin-
15 ning on October 1, 2015, and ending on December
16 18, 2015”.

17 (5) SAFETY DATA IMPROVEMENT GRANTS.—
18 Section 4101(c)(5) of SAFETEA-LU (119 Stat.
19 1715) is amended by striking “each of fiscal years
20 2013 and 2014 and \$2,498,630 for the period begin-
21 ning on October 1, 2014, and ending on July 31,
22 2015” and inserting “each of fiscal years 2013
23 through 2015 and \$647,541 for the period begin-
24 ning on October 1, 2015, and ending on December
25 18, 2015”.

1 (d) HIGH-PRIORITY ACTIVITIES.—Section
2 31104(k)(2) of title 49, United States Code, is amended
3 by striking “each of fiscal years 2006 through 2014 and
4 up to \$12,493,151 for the period beginning on October
5 1, 2014, and ending on July 31, 2015,” and inserting
6 “each of fiscal years 2006 through 2015 and up to
7 \$3,237,705 for the period beginning on October 1, 2015,
8 and ending on December 18, 2015,”.

9 (e) NEW ENTRANT AUDITS.—Section
10 31144(g)(5)(B) of title 49, United States Code, is amend-
11 ed by striking “per fiscal year and up to \$26,652,055 for
12 the period beginning on October 1, 2014, and ending on
13 July 31, 2015,” and inserting “per fiscal year and up to
14 \$6,907,104 for the period beginning on October 1, 2015,
15 and ending on December 18, 2015,”.

16 (f) OUTREACH AND EDUCATION.—Section 4127(e) of
17 SAFETEA-LU (119 Stat. 1741) is amended by striking
18 “each of fiscal years 2013 and 2014 and \$3,331,507 to
19 the Federal Motor Carrier Safety Administration for the
20 period beginning on October 1, 2014, and ending on July
21 31, 2015,” and inserting “each of fiscal years 2013
22 through 2015 and \$863,388 to the Federal Motor Carrier
23 Safety Administration for the period beginning on October
24 1, 2015, and ending on December 18, 2015,”.

1 (g) GRANT PROGRAM FOR COMMERCIAL MOTOR VE-
 2 HICLE OPERATORS.—Section 4134(c) of SAFETEA-LU
 3 (49 U.S.C. 31301 note) is amended by striking “each of
 4 fiscal years 2005 through 2014 and \$832,877 for the pe-
 5 riod beginning on October 1, 2014, and ending on July
 6 31, 2015,” and inserting “each of fiscal years 2005
 7 through 2015 and \$215,847 for the period beginning on
 8 October 1, 2015, and ending on December 18, 2015,”.

9 **SEC. 1103. DINGELL-JOHNSON SPORT FISH RESTORATION**
 10 **ACT.**

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

13 (1) in subsection (a) in the matter preceding
 14 paragraph (1) by striking “each fiscal year through
 15 2014 and for the period beginning on October 1,
 16 2014, and ending on July 31, 2015” and inserting
 17 “each fiscal year through 2015 and for the period
 18 beginning on October 1, 2015, and ending on De-
 19 cember 18, 2015”; and

20 (2) in subsection (b)(1)(A) by striking “for
 21 each fiscal year ending before October 1, 2014, and
 22 for the period beginning on October 1, 2014, and
 23 ending on July 31, 2015,” and inserting “for each
 24 fiscal year ending before October 1, 2015, and for

1 the period beginning on October 1, 2015, and ending
2 on December 18, 2015,”.

3 **Subtitle C—Public Transportation**
4 **Programs**

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

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

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

15 (2) in subparagraph (B) by striking “for each
16 fiscal year ending before October 1, 2014, and
17 \$20,821,918 for the period beginning on October 1,
18 2014, and ending on July 31, 2015,” and inserting
19 “for each fiscal year ending before October 1, 2015,
20 and \$5,396,175 for the period beginning on October
21 1, 2015, and ending on December 18, 2015,”.

22 **SEC. 1202. APPORTIONMENT OF APPROPRIATIONS FOR**
23 **FORMULA GRANTS.**

24 Section 5336(h)(1) of title 49, United States Code,
25 is amended by striking “for each fiscal year ending before

1 October 1, 2014, and \$24,986,301 for the period begin-
 2 ning on October 1, 2014, and ending on July 31, 2015,”
 3 and inserting “for each fiscal year ending before October
 4 1, 2015, and \$6,475,410 for the period beginning on Octo-
 5 ber 1, 2015, and ending on December 18, 2015,”.

6 **SEC. 1203. AUTHORIZATIONS FOR PUBLIC TRANSPOR-**
 7 **TATION.**

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

10 (1) in paragraph (1) by striking “and
 11 \$7,158,575,342 for the period beginning on October
 12 1, 2014, and ending on July 31, 2015” and insert-
 13 ing “\$8,595,000,000 for fiscal year 2015, and
 14 \$1,855,204,918 for the period beginning on October
 15 1, 2015, and ending on December 18, 2015”;

16 (2) in paragraph (2)—

17 (A) in subparagraph (A) by striking “and
 18 \$107,274,521 for the period beginning on Octo-
 19 ber 1, 2014, and ending on July 31, 2015,”
 20 and inserting “\$128,800,000 for fiscal 2015,
 21 and \$27,801,093 for the period beginning on
 22 October 1, 2015, and ending on December 18,
 23 2015,”;

24 (B) in subparagraph (B) by striking “for
 25 each of fiscal years 2013 and 2014 and

1 \$8,328,767 for the period beginning on October
2 1, 2014, and ending on July 31, 2015,” and in-
3 serting “for each of fiscal years 2013 through
4 2015 and \$2,158,470 for the period beginning
5 on October 1, 2015, and ending on December
6 18, 2015,”;

7 (C) in subparagraph (C) by striking “and
8 \$3,713,505,753 for the period beginning on Oc-
9 tober 1, 2014, and ending on July 31, 2015,”
10 and inserting “\$4,458,650,000 for fiscal year
11 2015, and \$962,386,202 for the period begin-
12 ning on October 1, 2015, and ending on De-
13 cember 18, 2015,”;

14 (D) in subparagraph (D) by striking “and
15 \$215,132,055 for the period beginning on Octo-
16 ber 1, 2014, and ending on July 31, 2015,”
17 and inserting “\$258,300,000 for fiscal year
18 2015, and \$55,753,279 for the period beginning
19 on October 1, 2015, and ending on December
20 18, 2015,”;

21 (E) in subparagraph (E)—

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

1 and \$131,191,803 for the period beginning
2 on October 1, 2015, and ending on Decem-
3 ber 18, 2015,”;

4 (ii) by striking “and \$24,986,301 for
5 the period beginning on October 1, 2014,
6 and ending on July 31, 2015,” and insert-
7 ing “\$30,000,000 for fiscal year 2015, and
8 \$6,475,410 for the period beginning on
9 October 1, 2015, and ending on December
10 18, 2015,”; and

11 (iii) by striking “and \$16,657,534 for
12 the period beginning on October 1, 2014,
13 and ending on July 31, 2015,” and insert-
14 ing “\$20,000,000 for fiscal year 2015, and
15 \$4,316,940 for the period beginning on
16 October 1, 2015, and ending on December
17 18, 2015,”;

18 (F) in subparagraph (F) by striking “each
19 of fiscal years 2013 and 2014 and \$2,498,630
20 for the period beginning on October 1, 2014,
21 and ending on July 31, 2015,” and inserting
22 “each of fiscal years 2013 through 2015 and
23 \$647,541 for the period beginning on October
24 1, 2015, and ending on December 18, 2015,”;

1 (G) in subparagraph (G) by striking “each
2 of fiscal years 2013 and 2014 and \$4,164,384
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 \$1,079,235 for the period beginning on October
7 1, 2015, and ending on December 18, 2015,”;

8 (H) in subparagraph (H) by striking “each
9 of fiscal years 2013 and 2014 and \$3,206,575
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 \$831,011 for the period beginning on October
14 1, 2015, and ending on December 18, 2015,”;

15 (I) in subparagraph (I) by striking “and
16 \$1,803,927,671 for the period beginning on Oc-
17 tober 1, 2014, and ending on July 31, 2015,”
18 and inserting “\$2,165,900,000 for fiscal year
19 2015, and \$467,503,005 for the period begin-
20 ning on October 1, 2015, and ending on De-
21 cember 18, 2015,”;

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

1 2015, and \$92,339,344 for the period beginning
2 on October 1, 2015, and ending on December
3 18, 2015,”; and

4 (K) in subparagraph (K) by striking “and
5 \$438,009,863 for the period beginning on Octo-
6 ber 1, 2014, and ending on July 31, 2015,”
7 and inserting “\$525,900,000 for fiscal year
8 2015, and \$113,513,934 for the period begin-
9 ning on October 1, 2015, and ending on De-
10 cember 18, 2015,”.

11 (b) RESEARCH, DEVELOPMENT DEMONSTRATION
12 AND DEPLOYMENT PROJECTS.—Section 5338(b) of title
13 49, United States Code, is amended by striking “and
14 \$58,301,370 for the period beginning on October 1, 2014,
15 and ending on July 31, 2015” and inserting “\$70,000,000
16 for fiscal year 2015, and \$15,109,290 for the period be-
17 ginning on October 1, 2015, and ending on December 18,
18 2015”.

19 (c) TRANSIT COOPERATIVE RESEARCH PROGRAM.—
20 Section 5338(c) of title 49, United States Code, is amend-
21 ed by striking “and \$5,830,137 for the period beginning
22 on October 1, 2014, and ending on July 31, 2015” and
23 inserting “\$7,000,000 for fiscal year 2015, and
24 \$1,510,929 for the period beginning on October 1, 2015,
25 and ending on December 18, 2015”.

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

8 (e) HUMAN RESOURCES AND TRAINING.—Section
9 5338(e) of title 49, United States Code, is amended by
10 striking “and \$4,164,384 for the period beginning on Oc-
11 tober 1, 2014, and ending on July 31, 2015” and inserting
12 “\$5,000,000 for fiscal year 2015, and \$1,079,235 for the
13 period beginning on October 1, 2015, and ending on De-
14 cember 18, 2015”.

15 (f) CAPITAL INVESTMENT GRANTS.—Section
16 5338(g) of title 49, United States Code, is amended by
17 striking “and \$1,558,295,890 for the period beginning on
18 October 1, 2014, and ending on July 31, 2015” and in-
19 serting “\$1,907,000,000 for fiscal year 2015, and
20 \$411,620,219 for the period beginning on October 1,
21 2015, and ending on December 18, 2015”.

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

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

1 2014, and ending on July 31, 2015” and inserting
 2 “\$104,000,000 for fiscal year 2015, and
 3 \$22,448,087 for the period beginning on October 1,
 4 2015, and ending on December 18, 2015”;

5 (2) in paragraph (2) by striking “each of fiscal
 6 years 2013 and 2014 and not less than \$4,164,384
 7 for the period beginning on October 1, 2014, and
 8 ending on July 31, 2015,” and inserting “each of
 9 fiscal years 2013 through 2015 and not less than
 10 \$1,079,235 for the period beginning on October 1,
 11 2015, and ending on December 18, 2015,”; and

12 (3) in paragraph (3) by striking “each of fiscal
 13 years 2013 and 2014 and not less than \$832,877
 14 for the period beginning on October 1, 2014, and
 15 ending on July 31, 2015,” and inserting “each of
 16 fiscal years 2013 through 2015 and not less than
 17 \$215,847 for the period beginning on October 1,
 18 2015, and ending on December 18, 2015,”.

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

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

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

1 and \$14,137,978 for the period beginning on Octo-
2 ber 1, 2015, and ending on December 18, 2015,”;
3 (2) by striking “\$1,041,096 for such period”
4 and inserting “\$269,809 for such period”; and
5 (3) by striking “\$416,438 for such period” and
6 inserting “\$107,923 for such period”.

7 **Subtitle D—Hazardous Materials**

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

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

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

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

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

16 “(4) \$9,230,049 for the period beginning on
17 October 1, 2015, and ending on December 18,
18 2015.”.

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

22 (1) in paragraph (1)—

23 (A) in the paragraph heading by striking

24 “FISCAL YEARS 2013 AND 2014” and inserting

25 “FISCAL YEARS 2013 THROUGH 2015”; and

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

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

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

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

13 “(B) \$4,705,464 to carry out subsections
14 (a) and (b) of section 5116, of which not less
15 than \$2,946,311 shall be available to carry out
16 section 5116(b);

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

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

21 “(E) \$215,847 to carry out section
22 5116(j).”.

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

1 and \$3,331,507 for the period beginning on October 1,
 2 2014, and ending on July 31, 2015,” and inserting “each
 3 of fiscal years 2013 through 2015 and \$863,388 for the
 4 period beginning on October 1, 2015, and ending on De-
 5 cember 18, 2015,”.

6 **TITLE II—REVENUE PROVISIONS**

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

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

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

14 (2) by striking “Highway and Transportation
 15 Funding Act of 2015” in subsections (c)(1) and
 16 (e)(3) and inserting “Highway and Transportation
 17 Funding Act of 2015, Part II”.

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

20 (1) by striking “Highway and Transportation
 21 Funding Act of 2015” each place it appears in sub-
 22 section (b)(2) and inserting “Highway and Trans-
 23 portation Funding Act of 2015, Part II”, and

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

1 (c) LEAKING UNDERGROUND STORAGE TANK TRUST
 2 FUND.—Section 9508(e)(2) of such Code is amended by
 3 striking “August 1, 2015” and inserting “December 19,
 4 2015”.

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

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

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

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

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

18 **SEC. 2003. MODIFICATION OF MORTGAGE REPORTING RE-**
 19 **QUIREMENTS.**

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

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

4 “(E) the date of the origination of the
 5 mortgage,

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

9 (b) STATEMENTS TO INDIVIDUALS.—Section
 10 6050H(d)(2) of such Code is amended by striking “sub-
 11 section (b)(2)(C)” and inserting “subparagraphs (C), (D),
 12 (E), and (F) of subsection (b)(2)”.

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

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

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

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

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

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

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

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

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

20 “(A) the value of such property is shown
21 on a return under section 6018 and such value
22 is not contested by the Secretary before the ex-
23 piration of the time for assessing a tax under
24 chapter 11,

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

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

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

11 (b) INFORMATION REPORTING.—

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

16 **“SEC. 6035. BASIS INFORMATION TO PERSONS ACQUIRING**
 17 **PROPERTY FROM DECEDENT.**

18 “(a) INFORMATION WITH RESPECT TO PROPERTY
 19 ACQUIRED FROM DECEDENTS.—

20 “(1) IN GENERAL.—The executor of any estate
 21 required to file a return under section 6018(a) shall
 22 furnish to the Secretary and to each person acquir-
 23 ing any interest in property included in the dece-
 24 dent’s gross estate for Federal estate tax purposes
 25 a statement identifying the value of each interest in

1 such property as reported on such return and such
2 other information with respect to such interest as
3 the Secretary may prescribe.

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

11 “(3) TIME FOR FURNISHING STATEMENT.—

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

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

21 “(ii) the date which is 30 days after
22 the date such return is filed.

23 “(B) ADJUSTMENTS.—In any case in
24 which there is an adjustment to the information
25 required to be included on a statement filed

1 under paragraph (1) or (2) after such state-
2 ment has been filed, a supplemental statement
3 under such paragraph shall be filed not later
4 than the date which is 30 days after such ad-
5 justment is made.

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

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

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

16 (2) PENALTY FOR FAILURE TO FILE.—

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

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

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

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

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

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

14 (c) PENALTY FOR INCONSISTENT REPORTING.—

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

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

19 (2) INCONSISTENT BASIS REPORTING.—Section
 20 6662 of such Code is amended by adding at the end
 21 the following new subsection:

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

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

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

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

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

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

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

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

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

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

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

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

10 (1) PARTNERSHIPS AND S CORPORATIONS.—

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

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

23 (B) CONFORMING AMENDMENT.—Section
 24 6072(a) of such Code is amended by striking
 25 “6017, or 6031” and inserting “or 6017”.

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

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

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

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

13 (D) Subsections (a) and (c) of section
14 6167 of such Code are each amended by strik-
15 ing “third month” and inserting “fourth
16 month”.

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

20 (F) Subsections (b)(2)(A), (g)(3), and
21 (h)(1) of section 6655 of such Code are each
22 amended by striking “3rd month” and inserting
23 “4th month”.

24 (G) Section 6655(g)(4) of such Code is
25 amended by redesignating subparagraph (E) as

1 subparagraph (F) and by inserting after sub-
2 paragraph (D) the following new subparagraph:

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

5 (3) EFFECTIVE DATES.—

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

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

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

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

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

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

8 (4) The maximum extension for the returns of
9 organizations exempt from income tax filing Form
10 990 (series) shall be an automatic 6-month period
11 ending on November 15 for calendar year filers.

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

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

22 (7) The maximum extension for filing Form
23 6069, Return of Excise Tax on Excess Contributions
24 to Black Lung Benefit Trust Under Section 4953
25 and Computation of Section 192 Deduction, shall be

1 an automatic 6-month period beginning on the due
2 date for filing the return (without regard to any ex-
3 tensions).

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

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

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

19 (11) The due date of FinCEN Report 114 (re-
20 lating to Report of Foreign Bank and Financial Ac-
21 counts) shall be April 15 with a maximum extension
22 for a 6-month period ending on October 15 and with
23 provision for an extension under rules similar to the
24 rules in Treas. Reg. section 1.6081-5. For any tax-
25 payer required to file such Form for the first time,

1 any penalty for failure to timely request for, or file,
2 an extension, may be waived by the Secretary.

3 (c) CORPORATIONS PERMITTED STATUTORY AUTO-
4 MATIC 6-MONTH EXTENSION OF INCOME TAX RE-
5 TURNS.—

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

8 (A) by striking “3 months” and inserting
9 “6 months”, and

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

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

1 **SEC. 2007. TRANSFERS OF EXCESS PENSION ASSETS TO RE-**
 2 **TIREE HEALTH ACCOUNTS.**

3 (a) IN GENERAL.—Section 420(b)(4) of the Internal
 4 Revenue Code of 1986 is amended by striking “December
 5 31, 2021” and inserting “December 31, 2025”.

6 (b) CONFORMING ERISA AMENDMENTS.—

7 (1) Sections 101(e)(3), 403(c)(1), and
 8 408(b)(13) of the Employee Retirement Income Se-
 9 curity Act of 1974 (29 U.S.C. 1021(e)(3),
 10 1103(c)(1), 1108(b)(13)) are each amended by strik-
 11 ing “MAP-21’ ” and inserting “Highway and Trans-
 12 portation Funding Act of 2015, Part II”.

13 (2) Section 408(b)(13) of such Act (29 U.S.C.
 14 1108(b)(13)) is amended by striking “January 1,
 15 2022” and inserting “January 1, 2026”.

16 **SEC. 2008. EQUALIZATION OF HIGHWAY TRUST FUND EX-**
 17 **CISE TAXES ON LIQUEFIED NATURAL GAS,**
 18 **LIQUEFIED PETROLEUM GAS, AND COM-**
 19 **PRESSED NATURAL GAS.**

20 (a) LIQUEFIED PETROLEUM GAS.—

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

1 “(ii) in the case of liquefied petroleum
 2 gas, 18.3 cents per energy equivalent of a
 3 gallon of gasoline, and”.

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

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

17 (b) LIQUEFIED NATURAL GAS.—

18 (1) IN GENERAL.—Section 4041(a)(2)(B) of
 19 such Code, as amended by subsection (a)(1), is
 20 amended by striking “and” at the end of clause (ii),
 21 by striking the period at the end of clause (iii) and
 22 inserting “, and” and by inserting after clause (iii)
 23 the following new clause:

1 “(iv) in the case of liquefied natural
 2 gas, 24.3 cents per energy equivalent of a
 3 gallon of diesel.”.

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

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

17 (3) CONFORMING AMENDMENTS.—Section
 18 4041(a)(2)(B)(iii) of such Code, as redesignated by
 19 subsection (a)(1), is amended—

20 (A) by striking “liquefied natural gas,”
 21 and

22 (B) by striking “peat), and” and inserting
 23 “peat) and”.

24 (c) ENERGY EQUIVALENT OF A GALLON OF GASO-
 25 LINE TO COMPRESSED NATURAL GAS.—Section

1 4041(a)(3) of such Code is amended by adding at the end
 2 the following:

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

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

11 **TITLE III—ADDITIONAL** 12 **PROVISIONS**

13 **SEC. 3001. SERVICE FEES.**

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

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

18 “(L) \$1,600,000,000 for fiscal year
 19 2025.”.

Passed the House of Representatives July 15, 2015.

Attest:

KAREN L. HAAS,

Clerk.

Calendar No. 157

114TH CONGRESS
1ST Session

H. R. 3038

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.

JULY 21, 2015

Read the second time and placed on the calendar