

119TH CONGRESS
1ST SESSION

H. R. 3929

To amend the Internal Revenue Code of 1986 to establish the Border
Enforcement Trust Fund.

IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2025

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

A BILL

To amend the Internal Revenue Code of 1986 to establish
the Border Enforcement Trust Fund.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Giving Alien Migrants
5 Back through Lawful Excise Redistribution Act” or the
6 “GAMBLER Act”.

7 **SEC. 2. FINDINGS.**

8 Congress finds as follows:

1 (1) Bold and decisive action must be under-
2 taken to make America safe again, by protecting
3 communities from the harms of illegal migration.

4 (2) The cost of making America safe again—
5 apprehending, detaining, and deporting illegal
6 aliens—should not fall on average American citizens.

7 (3) The Department of Justice reports the av-
8 erage cost to house an illegal alien is more than
9 \$150 per day, with an average detention time of 55
10 days prior to deportation.

11 (4) The record \$4.25 billion appropriated to
12 U.S. Immigration and Customs Enforcement for
13 alien detention and removal operations in fiscal year
14 2024 was not sufficient to keep up with the surge
15 of aliens.

16 (5) Congressional Budget Office estimates show
17 that outlays for benefits provided to aliens and their
18 children will total \$177 billion by fiscal year 2034 if
19 we do not change course.

20 (6) Illegal migration has cost American citizens
21 enough already; we must seek innovative ways to
22 fund the process of apprehension, detention, and de-
23 portation without raising taxes.

1 **SEC. 3. BORDER ENFORCEMENT TRUST FUND.**

2 (a) IN GENERAL.—Subchapter A of chapter 98 of the
3 Internal Revenue Code of 1986 is amended by adding at
4 the end the following new section:

5 **“SEC. 9512. BORDER ENFORCEMENT TRUST FUND.**

6 “(a) CREATION OF TRUST FUND.—There is estab-
7 lished in the Treasury of the United States a trust fund
8 to be known as the ‘Border Enforcement Trust Fund’,
9 consisting of such amounts as may be appropriated or
10 credited to such fund as provided in this section or section
11 9602(b).

12 “(b) TRANSFERS TO TRUST FUND.—There are here-
13 by appropriated to the Border Enforcement Trust Fund
14 amounts equivalent to the taxes received in the Treasury
15 under chapter 35 after the date of the enactment of this
16 section.

17 “(c) EXPENDITURES.—Amounts in the Border En-
18 forcement Trust Fund shall only be available, to extent
19 provided in appropriation Acts, to U.S. Immigration and
20 Customs Enforcement under the “U.S. Immigration and
21 Customs Enforcement—operations and support” account
22 for necessary expenses for enforcement, detention, and re-
23 moval operations.”.

- 1 (b) CLERICAL AMENDMENT.—The table of sections
2 for subchapter A of chapter 98 of such Code is amended
3 by adding at the end the following new item:

“Sec. 9512. Border Enforcement Trust Fund.”.

