

S. 1960

At the request of Mrs. McCASKILL, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 1960, a bill to repeal the amendments made to the Controlled Substances Act by the Ensuring Patient Access and Effective Drug Enforcement Act of 2016.

S.J. RES. 2

At the request of Mr. CRUZ, the name of the Senator from Nevada (Mr. HELLER) was added as a cosponsor of S.J. Res. 2, a joint resolution proposing an amendment to the Constitution of the United States relative to limiting the number of terms that a Member of Congress may serve.

S. RES. 61

At the request of Mr. MCCAIN, the name of the Senator from Florida (Mr. RUBIO) was added as a cosponsor of S. Res. 61, a resolution calling on the Department of Defense, other elements of the Federal Government, and foreign governments to intensify efforts to investigate, recover, and identify all missing and unaccounted-for personnel of the United States.

S. RES. 75

At the request of Mr. PORTMAN, the names of the Senator from Oregon (Mr. MERKLEY) and the Senator from Massachusetts (Ms. WARREN) were added as cosponsors of S. Res. 75, a resolution recognizing the 100th anniversary of the Academy of Nutrition and Dietetics, the largest organization of food and nutrition professionals in the world.

S. RES. 250

At the request of Mr. DURBIN, the names of the Senator from Ohio (Mr. BROWN) and the Senator from Illinois (Ms. DUCKWORTH) were added as cosponsors of S. Res. 250, a resolution condemning horrific acts of violence against Burma's Rohingya population and calling on Aung San Suu Kyi to play an active role in ending this humanitarian tragedy.

S. RES. 285

At the request of Ms. WARREN, the name of the Senator from Louisiana (Mr. KENNEDY) was added as a cosponsor of S. Res. 285, a resolution honoring the life and achievements of Dr. Samuel DuBois Cook.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTION DURING ADJOURNMENT

SENATE CONCURRENT RESOLUTION 25—SETTING FORTH THE CONGRESSIONAL BUDGET FOR THE UNITED STATES GOVERNMENT FOR FISCAL YEAR 2018 AND SETTING FORTH THE APPROPRIATE BUDGETARY LEVELS FOR FISCAL YEARS 2019 THROUGH 2027

Mr. ENZI from the Committee on the Budget; submitted the following concurrent resolution; which was placed on the calendar:

S. CON. RES. 25

Resolved by the Senate (the House of Representatives concurring),

SECTION 1. CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 2018.

(a) DECLARATION.—Congress declares that this resolution is the concurrent resolution on the budget for fiscal year 2018 and that this resolution sets forth the appropriate budgetary levels for fiscal years 2019 through 2027.

(b) TABLE OF CONTENTS.—The table of contents for this concurrent resolution is as follows:

Sec. 1. Concurrent resolution on the budget for fiscal year 2018.

TITLE I—RECOMMENDED LEVELS AND AMOUNTS

Subtitle A—Budgetary Levels in Both Houses

Sec. 1101. Recommended levels and amounts.
Sec. 1102. Major functional categories.

Subtitle B—Levels and Amounts in the Senate

Sec. 1201. Social Security in the Senate.
Sec. 1202. Postal Service discretionary administrative expenses in the Senate.

TITLE II—RECONCILIATION

Sec. 2001. Reconciliation in the Senate.
Sec. 2002. Reconciliation in the House of Representatives.

TITLE III—RESERVE FUNDS

Sec. 3001. Deficit-neutral reserve fund to protect flexible and affordable health care for all.
Sec. 3002. Revenue-neutral reserve fund to reform the American tax system.
Sec. 3003. Reserve fund for reconciliation legislation.
Sec. 3004. Deficit-neutral reserve fund for extending the State Children's Health Insurance Program.
Sec. 3005. Deficit-neutral reserve fund to strengthen American families.
Sec. 3006. Deficit-neutral reserve fund to promote innovative educational and nutritional models and systems for American students.
Sec. 3007. Deficit-neutral reserve fund to improve the American banking system.
Sec. 3008. Deficit-neutral reserve fund to promote American agriculture, energy, transportation, and infrastructure improvements.
Sec. 3009. Deficit-neutral reserve fund to restore American military power.
Sec. 3010. Deficit-neutral reserve fund for veterans and service members.
Sec. 3011. Deficit-neutral reserve fund for public lands and the environment.
Sec. 3012. Deficit-neutral reserve fund to secure the American border.
Sec. 3013. Deficit-neutral reserve fund to promote economic growth, the private sector, and to enhance job creation.
Sec. 3014. Deficit-neutral reserve fund for legislation modifying statutory budgetary controls.
Sec. 3015. Deficit-neutral reserve fund to prevent the taxpayer bailout of pension plans.
Sec. 3016. Deficit-neutral reserve fund relating to implementing work requirements in all means-tested Federal welfare programs.
Sec. 3017. Deficit-neutral reserve fund to protect Medicare and repeal the Independent Payment Advisory Board.
Sec. 3018. Deficit-neutral reserve fund relating to affordable child and dependent care.

Sec. 3019. Deficit-neutral reserve fund relating to worker training programs.

Sec. 3020. Reserve fund for legislation to provide disaster funds for relief and recovery efforts to areas devastated by hurricanes and flooding in 2017.

TITLE IV—BUDGET PROCESS

Subtitle A—Budget Enforcement

Sec. 4101. Point of order against advance appropriations in the Senate.
Sec. 4102. Point of order against certain changes in mandatory programs.
Sec. 4103. Point of order against provisions that constitute changes in mandatory programs affecting the Crime Victims Fund.
Sec. 4104. Point of order against designation of funds for overseas contingency operations.
Sec. 4105. Point of order against reconciliation amendments with unknown budgetary effects.
Sec. 4106. Pay-As-You-Go point of order in the Senate.
Sec. 4107. Honest accounting: cost estimates for major legislation to incorporate macroeconomic effects.
Sec. 4108. Adjustment authority for amendments to statutory caps.
Sec. 4109. Adjustment for wildfire suppression funding in the Senate.
Sec. 4110. Adjustment for improved oversight of spending.
Sec. 4111. Repeal of certain limitations.
Sec. 4112. Emergency legislation.
Sec. 4113. Enforcement filing in the Senate.

Subtitle B—Other Provisions

Sec. 4201. Oversight of Government performance.
Sec. 4202. Budgetary treatment of certain discretionary administrative expenses.
Sec. 4203. Application and effect of changes in allocations and aggregates.
Sec. 4204. Adjustments to reflect changes in concepts and definitions.
Sec. 4205. Adjustments to reflect legislation not included in the baseline.
Sec. 4206. Exercise of rulemaking powers.

TITLE I—RECOMMENDED LEVELS AND AMOUNTS

Subtitle A—Budgetary Levels in Both Houses SEC. 1101. RECOMMENDED LEVELS AND AMOUNTS.

The following budgetary levels are appropriate for each of fiscal years 2018 through 2027:

(1) FEDERAL REVENUES.—For purposes of the enforcement of this resolution:

(A) The recommended levels of Federal revenues are as follows:

Fiscal year 2018: \$2,490,936,000,000.
Fiscal year 2019: \$2,613,683,000,000.
Fiscal year 2020: \$2,755,381,000,000.
Fiscal year 2021: \$2,883,381,000,000.
Fiscal year 2022: \$3,015,847,000,000.
Fiscal year 2023: \$3,162,063,000,000.
Fiscal year 2024: \$3,306,948,000,000.
Fiscal year 2025: \$3,463,269,000,000.
Fiscal year 2026: \$3,654,829,000,000.
Fiscal year 2027: \$3,825,184,000,000.

(B) The amounts by which the aggregate levels of Federal revenues should be changed are as follows:

Fiscal year 2018: −\$167,200,000,000.
Fiscal year 2019: −\$169,500,000,000.
Fiscal year 2020: −\$166,000,000,000.
Fiscal year 2021: −\$165,200,000,000.
Fiscal year 2022: −\$166,400,000,000.
Fiscal year 2023: −\$167,700,000,000.
Fiscal year 2024: −\$169,800,000,000.
Fiscal year 2025: −\$172,200,000,000.
Fiscal year 2026: −\$146,400,000,000.

Fiscal year 2027: —\$145,000,000,000.

(2) NEW BUDGET AUTHORITY.—For purposes of the enforcement of this resolution, the appropriate levels of total new budget authority are as follows:

Fiscal year 2018: \$3,136,721,000,000.

Fiscal year 2019: \$3,220,542,000,000.

Fiscal year 2020: \$3,319,687,000,000.

Fiscal year 2021: \$3,344,861,000,000.

Fiscal year 2022: \$3,501,231,000,000.

Fiscal year 2023: \$3,563,762,000,000.

Fiscal year 2024: \$3,607,752,000,000.

Fiscal year 2025: \$3,753,919,000,000.

Fiscal year 2026: \$3,851,463,000,000.

Fiscal year 2027: \$3,942,710,000,000.

(3) BUDGET OUTLAYS.—For purposes of the enforcement of this resolution, the appropriate levels of total budget outlays are as follows:

Fiscal year 2018: \$3,131,688,000,000.

Fiscal year 2019: \$3,233,119,000,000.

Fiscal year 2020: \$3,310,579,000,000.

Fiscal year 2021: \$3,370,283,000,000.

Fiscal year 2022: \$3,486,902,000,000.

Fiscal year 2023: \$3,532,290,000,000.

Fiscal year 2024: \$3,561,834,000,000.

Fiscal year 2025: \$3,710,120,000,000.

Fiscal year 2026: \$3,810,435,000,000.

Fiscal year 2027: \$3,903,041,000,000.

(4) DEFICITS.—For purposes of the enforcement of this resolution, the amounts of the deficits are as follows:

Fiscal year 2018: \$640,752,000,000.

Fiscal year 2019: \$619,436,000,000.

Fiscal year 2020: \$555,198,000,000.

Fiscal year 2021: \$486,902,000,000.

Fiscal year 2022: \$470,383,000,000.

Fiscal year 2023: \$370,227,000,000.

Fiscal year 2024: \$254,886,000,000.

Fiscal year 2025: \$246,851,000,000.

Fiscal year 2026: \$155,606,000,000.

Fiscal year 2027: \$77,857,000,000.

(5) PUBLIC DEBT.—Pursuant to section 301(a)(5) of the Congressional Budget Act of 1974 (2 U.S.C. 632(a)(5)), the appropriate levels of the public debt are as follows:

Fiscal year 2018: \$21,278,691,000,000.

Fiscal year 2019: \$22,063,363,000,000.

Fiscal year 2020: \$22,760,763,000,000.

Fiscal year 2021: \$23,396,024,000,000.

Fiscal year 2022: \$23,992,408,000,000.

Fiscal year 2023: \$24,508,029,000,000.

Fiscal year 2024: \$24,953,195,000,000.

Fiscal year 2025: \$25,375,994,000,000.

Fiscal year 2026: \$25,777,513,000,000.

Fiscal year 2027: \$25,999,469,000,000.

(6) DEBT HELD BY THE PUBLIC.—The appropriate levels of debt held by the public are as follows:

Fiscal year 2018: \$15,595,294,000,000.

Fiscal year 2019: \$16,281,015,000,000.

Fiscal year 2020: \$16,933,381,000,000.

Fiscal year 2021: \$17,553,196,000,000.

Fiscal year 2022: \$18,188,386,000,000.

Fiscal year 2023: \$18,765,097,000,000.

Fiscal year 2024: \$19,269,019,000,000.

Fiscal year 2025: \$19,809,369,000,000.

Fiscal year 2026: \$20,307,841,000,000.

Fiscal year 2027: \$20,780,452,000,000.

SEC. 1102. MAJOR FUNCTIONAL CATEGORIES.

Congress determines and declares that the appropriate levels of new budget authority and outlays for fiscal years 2018 through 2027 for each major functional category are:

(1) National Defense (050):

Fiscal year 2018:

(A) New budget authority, \$557,253,000,000.

(B) Outlays, \$569,287,000,000.

Fiscal year 2019:

(A) New budget authority, \$570,316,000,000.

(B) Outlays, \$568,721,000,000.

Fiscal year 2020:

(A) New budget authority, \$584,504,000,000.

(B) Outlays, \$574,347,000,000.

Fiscal year 2021:

(A) New budget authority, \$598,730,000,000.

(B) Outlays, \$584,706,000,000.

Fiscal year 2022:

(A) New budget authority, \$613,707,000,000.

(B) Outlays, \$601,894,000,000.

Fiscal year 2023:

(A) New budget authority, \$629,014,000,000.

(B) Outlays, \$611,538,000,000.

Fiscal year 2024:

(A) New budget authority, \$644,732,000,000.

(B) Outlays, \$621,649,000,000.

Fiscal year 2025:

(A) New budget authority, \$660,854,000,000.

(B) Outlays, \$641,891,000,000.

Fiscal year 2026:

(A) New budget authority, \$678,183,000,000.

(B) Outlays, \$658,658,000,000.

Fiscal year 2027:

(A) New budget authority, \$695,076,000,000.

(B) Outlays, \$675,108,000,000.

(2) International Affairs (150):

Fiscal year 2018:

(A) New budget authority, \$45,157,000,000.

(B) Outlays, \$44,985,000,000.

Fiscal year 2019:

(A) New budget authority, \$43,978,000,000.

(B) Outlays, \$43,114,000,000.

Fiscal year 2020:

(A) New budget authority, \$44,042,000,000.

(B) Outlays, \$42,992,000,000.

Fiscal year 2021:

(A) New budget authority, \$44,060,000,000.

(B) Outlays, \$42,702,000,000.

Fiscal year 2022:

(A) New budget authority, \$43,161,000,000.

(B) Outlays, \$42,743,000,000.

Fiscal year 2023:

(A) New budget authority, \$44,183,000,000.

(B) Outlays, \$43,045,000,000.

Fiscal year 2024:

(A) New budget authority, \$45,222,000,000.

(B) Outlays, \$43,511,000,000.

Fiscal year 2025:

(A) New budget authority, \$46,283,000,000.

(B) Outlays, \$44,062,000,000.

Fiscal year 2026:

(A) New budget authority, \$47,394,000,000.

(B) Outlays, \$44,844,000,000.

Fiscal year 2027:

(A) New budget authority, \$48,467,000,000.

(B) Outlays, \$45,676,000,000.

(3) General Science, Space, and Technology (250):

Fiscal year 2018:

(A) New budget authority, \$32,565,000,000.

(B) Outlays, \$31,909,000,000.

Fiscal year 2019:

(A) New budget authority, \$33,238,000,000.

(B) Outlays, \$32,561,000,000.

Fiscal year 2020:

(A) New budget authority, \$33,908,000,000.

(B) Outlays, \$33,191,000,000.

Fiscal year 2021:

(A) New budget authority, \$34,637,000,000.

(B) Outlays, \$33,864,000,000.

Fiscal year 2022:

(A) New budget authority, \$35,401,000,000.

(B) Outlays, \$34,666,000,000.

Fiscal year 2023:

(A) New budget authority, \$36,165,000,000.

(B) Outlays, \$35,427,000,000.

Fiscal year 2024:

(A) New budget authority, \$36,940,000,000.

(B) Outlays, \$36,167,000,000.

Fiscal year 2025:

(A) New budget authority, \$37,775,000,000.

(B) Outlays, \$36,956,000,000.

Fiscal year 2026:

(A) New budget authority, \$38,617,000,000.

(B) Outlays, \$37,773,000,000.

Fiscal year 2027:

(A) New budget authority, \$39,464,000,000.

(B) Outlays, \$38,597,000,000.

(4) Energy (270):

Fiscal year 2018:

(A) New budget authority, —\$762,000,000.

(B) Outlays, \$2,686,000,000.

Fiscal year 2019:

(A) New budget authority, \$4,392,000,000.

(B) Outlays, \$2,869,000,000.

Fiscal year 2020:

(A) New budget authority, \$4,737,000,000.

(B) Outlays, \$3,529,000,000.

Fiscal year 2021:

(A) New budget authority, \$4,615,000,000.

(B) Outlays, \$3,558,000,000.

Fiscal year 2022:

(A) New budget authority, \$3,363,000,000.

(B) Outlays, \$2,268,000,000.

Fiscal year 2023:

(A) New budget authority, \$3,069,000,000.

(B) Outlays, \$1,994,000,000.

Fiscal year 2024:

(A) New budget authority, \$3,090,000,000.

(B) Outlays, \$2,085,000,000.

Fiscal year 2025:

(A) New budget authority, \$3,106,000,000.

(B) Outlays, \$2,168,000,000.

Fiscal year 2026:

(A) New budget authority, \$3,153,000,000.

(B) Outlays, \$2,264,000,000.

Fiscal year 2027:

(A) New budget authority, \$3,238,000,000.

(B) Outlays, \$2,442,000,000.

(5) Natural Resources and Environment (300):

Fiscal year 2018:

(A) New budget authority, \$40,489,000,000.

(B) Outlays, \$40,597,000,000.

Fiscal year 2019:

(A) New budget authority, \$42,110,000,000.

(B) Outlays, \$42,293,000,000.

Fiscal year 2020:

(A) New budget authority, \$43,533,000,000.

(B) Outlays, \$43,420,000,000.

Fiscal year 2021:

(A) New budget authority, \$43,091,000,000.

(B) Outlays, \$42,742,000,000.

Fiscal year 2022:

(A) New budget authority, \$45,022,000,000.

(B) Outlays, \$44,194,000,000.

Fiscal year 2023:

(A) New budget authority, \$45,716,000,000.

(B) Outlays, \$44,767,000,000.

Fiscal year 2024:

(A) New budget authority, \$46,080,000,000.

(B) Outlays, \$45,125,000,000.

Fiscal year 2025:

(A) New budget authority, \$47,575,000,000.

(B) Outlays, \$46,581,000,000.

Fiscal year 2026:

(A) New budget authority, \$48,511,000,000.

(B) Outlays, \$47,501,000,000.

Fiscal year 2027:

(A) New budget authority, \$49,280,000,000.

(B) Outlays, \$48,326,000,000.

(6) Agriculture (350):

Fiscal year 2018:

(A) New budget authority, \$22,063,000,000.

(B) Outlays, \$21,979,000,000.

Fiscal year 2019:

(A) New budget authority, \$21,564,000,000.

(B) Outlays, \$19,898,000,000.

Fiscal year 2020:

(A) New budget authority, \$20,372,000,000.

(B) Outlays, \$18,4

Fiscal year 2018:
 (A) New budget authority, \$9,379,000,000.
 (B) Outlays, —\$4,060,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$12,090,000,000.
 (B) Outlays, \$2,554,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$7,997,000,000.
 (B) Outlays, —\$646,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$5,359,000,000.
 (B) Outlays, —\$2,364,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$7,393,000,000.
 (B) Outlays, —\$2,715,000,000.
 Fiscal year 2023:
 (A) New budget authority, —\$3,254,000,000.
 (B) Outlays, —\$14,163,000,000.
 Fiscal year 2024:
 (A) New budget authority, —\$4,648,000,000.
 (B) Outlays, —\$16,202,000,000.
 Fiscal year 2025:
 (A) New budget authority, —\$4,817,000,000.
 (B) Outlays, —\$17,747,000,000.
 Fiscal year 2026:
 (A) New budget authority, —\$6,228,000,000.
 (B) Outlays, —\$19,133,000,000.
 Fiscal year 2027:
 (A) New budget authority, —\$6,816,000,000.
 (B) Outlays, —\$19,990,000,000.
 (8) Transportation (400):
 Fiscal year 2018:
 (A) New budget authority, \$89,125,000,000.
 (B) Outlays, \$92,875,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$90,538,000,000.
 (B) Outlays, \$92,393,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$84,687,000,000.
 (B) Outlays, \$93,064,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$40,062,000,000.
 (B) Outlays, \$81,597,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$71,003,000,000.
 (B) Outlays, \$69,791,000,000.
 Fiscal year 2023:
 (A) New budget authority, \$71,930,000,000.
 (B) Outlays, \$74,521,000,000.
 Fiscal year 2024:
 (A) New budget authority, \$73,370,000,000.
 (B) Outlays, \$76,450,000,000.
 Fiscal year 2025:
 (A) New budget authority, \$74,843,000,000.
 (B) Outlays, \$76,523,000,000.
 Fiscal year 2026:
 (A) New budget authority, \$76,345,000,000.
 (B) Outlays, \$76,895,000,000.
 Fiscal year 2027:
 (A) New budget authority, \$77,831,000,000.
 (B) Outlays, \$78,001,000,000.
 (9) Community and Regional Development (450):
 Fiscal year 2018:
 (A) New budget authority, \$19,018,000,000.
 (B) Outlays, \$21,697,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$19,281,000,000.
 (B) Outlays, \$20,600,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$19,435,000,000.
 (B) Outlays, \$19,518,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$19,690,000,000.
 (B) Outlays, \$18,867,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$19,778,000,000.
 (B) Outlays, \$18,506,000,000.
 Fiscal year 2023:
 (A) New budget authority, \$20,061,000,000.
 (B) Outlays, \$18,041,000,000.
 Fiscal year 2024:
 (A) New budget authority, \$20,347,000,000.
 (B) Outlays, \$18,277,000,000.
 Fiscal year 2025:
 (A) New budget authority, \$20,669,000,000.
 (B) Outlays, \$18,831,000,000.
 Fiscal year 2026:

(A) New budget authority, \$20,985,000,000.
 (B) Outlays, \$19,353,000,000.
 Fiscal year 2027:
 (A) New budget authority, \$21,304,000,000.
 (B) Outlays, \$19,932,000,000.
 (10) Education, Training, Employment, and Social Services (500):
 Fiscal year 2018:
 (A) New budget authority, \$90,224,000,000.
 (B) Outlays, \$99,348,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$100,086,000,000.
 (B) Outlays, \$98,799,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$101,018,000,000.
 (B) Outlays, \$101,064,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$102,034,000,000.
 (B) Outlays, \$102,218,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$102,700,000,000.
 (B) Outlays, \$103,178,000,000.
 Fiscal year 2023:
 (A) New budget authority, \$102,725,000,000.
 (B) Outlays, \$103,653,000,000.
 Fiscal year 2024:
 (A) New budget authority, \$103,012,000,000.
 (B) Outlays, \$103,960,000,000.
 Fiscal year 2025:
 (A) New budget authority, \$103,798,000,000.
 (B) Outlays, \$104,747,000,000.
 Fiscal year 2026:
 (A) New budget authority, \$104,942,000,000.
 (B) Outlays, \$105,921,000,000.
 Fiscal year 2027:
 (A) New budget authority, \$106,473,000,000.
 (B) Outlays, \$107,433,000,000.
 (11) Health (550):
 Fiscal year 2018:
 (A) New budget authority, \$546,598,000,000.
 (B) Outlays, \$558,311,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$560,622,000,000.
 (B) Outlays, \$563,293,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$578,838,000,000.
 (B) Outlays, \$570,311,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$574,616,000,000.
 (B) Outlays, \$575,040,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$586,530,000,000.
 (B) Outlays, \$583,769,000,000.
 Fiscal year 2023:
 (A) New budget authority, \$601,742,000,000.
 (B) Outlays, \$599,099,000,000.
 Fiscal year 2024:
 (A) New budget authority, \$605,811,000,000.
 (B) Outlays, \$603,443,000,000.
 Fiscal year 2025:
 (A) New budget authority, \$617,220,000,000.
 (B) Outlays, \$614,728,000,000.
 Fiscal year 2026:
 (A) New budget authority, \$633,890,000,000.
 (B) Outlays, \$630,824,000,000.
 Fiscal year 2027:
 (A) New budget authority, \$652,230,000,000.
 (B) Outlays, \$653,552,000,000.
 (12) Medicare (570):
 Fiscal year 2018:
 (A) New budget authority, \$586,239,000,000.
 (B) Outlays, \$585,962,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$643,592,000,000.
 (B) Outlays, \$643,374,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$687,119,000,000.
 (B) Outlays, \$686,926,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$734,446,000,000.
 (B) Outlays, \$734,241,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$819,300,000,000.
 (B) Outlays, \$819,073,000,000.
 Fiscal year 2023:
 (A) New budget authority, \$833,885,000,000.
 (B) Outlays, \$833,669,000,000.
 Fiscal year 2024:

(A) New budget authority, \$845,578,000,000.
 (B) Outlays, \$845,355,000,000.
 Fiscal year 2025:
 (A) New budget authority, \$934,429,000,000.
 (B) Outlays, \$934,186,000,000.
 Fiscal year 2026:
 (A) New budget authority, \$1,002,522,000,000.
 (B) Outlays, \$1,002,272,000,000.
 Fiscal year 2027:
 (A) New budget authority, \$1,066,566,000,000.
 (B) Outlays, \$1,066,321,000,000.
 (13) Income Security (600):
 Fiscal year 2018:
 (A) New budget authority, \$491,978,000,000.
 (B) Outlays, \$477,537,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$490,106,000,000.
 (B) Outlays, \$479,627,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$493,118,000,000.
 (B) Outlays, \$482,945,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$494,706,000,000.
 (B) Outlays, \$485,536,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$497,021,000,000.
 (B) Outlays, \$494,507,000,000.
 Fiscal year 2023:
 (A) New budget authority, \$506,711,000,000.
 (B) Outlays, \$499,405,000,000.
 Fiscal year 2024:
 (A) New budget authority, \$515,692,000,000.
 (B) Outlays, \$502,742,000,000.
 Fiscal year 2025:
 (A) New budget authority, \$531,668,000,000.
 (B) Outlays, \$520,169,000,000.
 Fiscal year 2026:
 (A) New budget authority, \$544,483,000,000.
 (B) Outlays, \$538,620,000,000.
 Fiscal year 2027:
 (A) New budget authority, \$557,641,000,000.
 (B) Outlays, \$548,723,000,000.
 (14) Social Security (650):
 Fiscal year 2018:
 (A) New budget authority, \$39,683,000,000.
 (B) Outlays, \$39,683,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$43,091,000,000.
 (B) Outlays, \$43,091,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$46,182,000,000.
 (B) Outlays, \$46,182,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$49,460,000,000.
 (B) Outlays, \$49,460,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$52,915,000,000.
 (B) Outlays, \$52,915,000,000.
 Fiscal year 2023:
 (A) New budget authority, \$56,734,000,000.
 (B) Outlays, \$56,734,000,000.
 Fiscal year 2024:
 (A) New budget authority, \$60,953,000,000.
 (B) Outlays, \$60,953,000,000.
 Fiscal year 2025:
 (A) New budget authority, \$65,424,000,000.
 (B) Outlays, \$65,424,000,000.
 Fiscal year 2026:
 (A) New budget authority, \$69,757,000,000.
 (B) Outlays, \$69,757,000,000.
 Fiscal year 2027:
 (A) New budget authority, \$74,173,000,000.
 (B) Outlays, \$74,173,000,000.
 (15) Veterans Benefits and Services (700):
 Fiscal year 2018:
 (A) New budget authority, \$176,446,000,000.
 (B) Outlays, \$177,393,000,000.
 Fiscal year 2019:
 (A) New budget authority, \$191,376,000,000.
 (B) Outlays, \$189,441,000,000.
 Fiscal year 2020:
 (A) New budget authority, \$198,336,000,000.
 (B) Outlays, \$196,338,000,000.
 Fiscal year 2021:
 (A) New budget authority, \$205,001,000,000.
 (B) Outlays, \$202,930,000,000.
 Fiscal year 2022:
 (A) New budget authority, \$221,481,000,000.

(B) Outlays, \$219,320,000,000.
Fiscal year 2023:
(A) New budget authority, \$219,424,000,000.
(B) Outlays, \$216,903,000,000.
Fiscal year 2024:
(A) New budget authority, \$216,519,000,000.
(B) Outlays, \$214,343,000,000.
Fiscal year 2025:
(A) New budget authority, \$234,741,000,000.
(B) Outlays, \$232,535,000,000.
Fiscal year 2026:
(A) New budget authority, \$242,559,000,000.
(B) Outlays, \$240,210,000,000.
Fiscal year 2027:
(A) New budget authority, \$251,142,000,000.
(B) Outlays, \$248,884,000,000.
(16) Administration of Justice (750):
Fiscal year 2018:
(A) New budget authority, \$65,038,000,000.
(B) Outlays, \$61,006,000,000.
Fiscal year 2019:
(A) New budget authority, \$64,244,000,000.
(B) Outlays, \$64,504,000,000.
Fiscal year 2020:
(A) New budget authority, \$64,377,000,000.
(B) Outlays, \$66,523,000,000.
Fiscal year 2021:
(A) New budget authority, \$65,866,000,000.
(B) Outlays, \$69,272,000,000.
Fiscal year 2022:
(A) New budget authority, \$67,069,000,000.
(B) Outlays, \$69,488,000,000.
Fiscal year 2023:
(A) New budget authority, \$68,813,000,000.
(B) Outlays, \$69,657,000,000.
Fiscal year 2024:
(A) New budget authority, \$70,592,000,000.
(B) Outlays, \$70,232,000,000.
Fiscal year 2025:
(A) New budget authority, \$72,432,000,000.
(B) Outlays, \$71,865,000,000.
Fiscal year 2026:
(A) New budget authority, \$74,233,000,000.
(B) Outlays, \$73,500,000,000.
Fiscal year 2027:
(A) New budget authority, \$76,093,000,000.
(B) Outlays, \$75,382,000,000.
(17) General Government (800):
Fiscal year 2018:
(A) New budget authority, \$24,675,000,000.
(B) Outlays, \$24,889,000,000.
Fiscal year 2019:
(A) New budget authority, \$25,518,000,000.
(B) Outlays, \$25,642,000,000.
Fiscal year 2020:
(A) New budget authority, \$25,989,000,000.
(B) Outlays, \$25,994,000,000.
Fiscal year 2021:
(A) New budget authority, \$26,649,000,000.
(B) Outlays, \$26,358,000,000.
Fiscal year 2022:
(A) New budget authority, \$27,311,000,000.
(B) Outlays, \$26,973,000,000.
Fiscal year 2023:
(A) New budget authority, \$27,972,000,000.
(B) Outlays, \$27,608,000,000.
Fiscal year 2024:
(A) New budget authority, \$28,485,000,000.
(B) Outlays, \$28,134,000,000.
Fiscal year 2025:
(A) New budget authority, \$29,255,000,000.
(B) Outlays, \$28,830,000,000.
Fiscal year 2026:
(A) New budget authority, \$30,052,000,000.
(B) Outlays, \$29,610,000,000.
Fiscal year 2027:
(A) New budget authority, \$30,827,000,000.
(B) Outlays, \$30,382,000,000.
(18) Net Interest (900):
Fiscal year 2018:
(A) New budget authority, \$388,767,000,000.
(B) Outlays, \$388,767,000,000.
Fiscal year 2019:
(A) New budget authority, \$441,158,000,000.
(B) Outlays, \$441,158,000,000.
Fiscal year 2020:
(A) New budget authority, \$497,893,000,000.
(B) Outlays, \$497,893,000,000.

Fiscal year 2021:
(A) New budget authority, \$546,206,000,000.
(B) Outlays, \$546,206,000,000.
Fiscal year 2022:
(A) New budget authority, \$589,086,000,000.
(B) Outlays, \$589,086,000,000.
Fiscal year 2023:
(A) New budget authority, \$630,179,000,000.
(B) Outlays, \$630,179,000,000.
Fiscal year 2024:
(A) New budget authority, \$664,060,000,000.
(B) Outlays, \$664,060,000,000.
Fiscal year 2025:
(A) New budget authority, \$691,250,000,000.
(B) Outlays, \$691,250,000,000.
Fiscal year 2026:
(A) New budget authority, \$716,494,000,000.
(B) Outlays, \$716,494,000,000.
Fiscal year 2027:
(A) New budget authority, \$736,146,000,000.
(B) Outlays, \$736,146,000,000.
(19) Allowances (920):
Fiscal year 2018:
(A) New budget authority, —\$68,576,000,000.
(B) Outlays, —\$51,055,000,000.
Fiscal year 2019:
(A) New budget authority, —\$133,357,000,000.
(B) Outlays, —\$96,088,000,000.
Fiscal year 2020:
(A) New budget authority, —\$145,919,000,000.
(B) Outlays, —\$130,658,000,000.
Fiscal year 2021:
(A) New budget authority, —\$176,695,000,000.
(B) Outlays, —\$166,918,000,000.
Fiscal year 2022:
(A) New budget authority, —\$218,460,000,000.
(B) Outlays, —\$209,169,000,000.
Fiscal year 2023:
(A) New budget authority, —\$247,892,000,000.
(B) Outlays, —\$238,885,000,000.
Fiscal year 2024:
(A) New budget authority, —\$276,275,000,000.
(B) Outlays, —\$266,915,000,000.
Fiscal year 2025:
(A) New budget authority, —\$307,701,000,000.
(B) Outlays, —\$297,489,000,000.
Fiscal year 2026:
(A) New budget authority, —\$366,270,000,000.
(B) Outlays, —\$356,035,000,000.
Fiscal year 2027:
(A) New budget authority, —\$415,402,000,000.
(B) Outlays, —\$404,286,000,000.
(20) Undistributed Offsetting Receipts (950):
Fiscal year 2018:
(A) New budget authority, —\$95,229,000,000.
(B) Outlays, —\$95,229,000,000.
Fiscal year 2019:
(A) New budget authority, —\$93,401,000,000.
(B) Outlays, —\$93,401,000,000.
Fiscal year 2020:
(A) New budget authority, —\$95,479,000,000.
(B) Outlays, —\$95,479,000,000.
Fiscal year 2021:
(A) New budget authority, —\$98,956,000,000.
(B) Outlays, —\$98,956,000,000.
Fiscal year 2022:
(A) New budget authority, —\$101,293,000,000.
(B) Outlays, —\$101,293,000,000.
Fiscal year 2023:
(A) New budget authority, —\$102,309,000,000.
(B) Outlays, —\$102,309,000,000.
Fiscal year 2024:
(A) New budget authority, —\$111,119,000,000.
(B) Outlays, —\$111,119,000,000.
Fiscal year 2025:

(A) New budget authority, —\$124,766,000,000.
(B) Outlays, —\$124,766,000,000.
Fiscal year 2026:
(A) New budget authority, —\$128,332,000,000.
(B) Outlays, —\$128,332,000,000.
Fiscal year 2027:
(A) New budget authority, —\$141,303,000,000.
(B) Outlays, —\$141,303,000,000.
(21) Overseas Contingency Operations (970):
Fiscal year 2018:
(A) New budget authority, \$76,591,000,000.
(B) Outlays, \$43,121,000,000.
Fiscal year 2019:
(A) New budget authority, \$50,000,000,000.
(B) Outlays, \$48,676,000,000.
Fiscal year 2020:
(A) New budget authority, \$25,000,000,000.
(B) Outlays, \$34,675,000,000.
Fiscal year 2021:
(A) New budget authority, \$12,000,000,000.
(B) Outlays, \$20,684,000,000.
Fiscal year 2022:
(A) New budget authority, \$0.
(B) Outlays, \$8,901,000,000.
Fiscal year 2023:
(A) New budget authority, \$0.
(B) Outlays, \$3,053,000,000.
Fiscal year 2024:
(A) New budget authority, \$0.
(B) Outlays, \$946,000,000.
Fiscal year 2025:
(A) New budget authority, \$0.
(B) Outlays, \$264,000,000.
Fiscal year 2026:
(A) New budget authority, \$0.
(B) Outlays, \$0.
Fiscal year 2027:
(A) New budget authority, \$0.
(B) Outlays, \$0.

Subtitle B—Levels and Amounts in the Senate

SEC. 1201. SOCIAL SECURITY IN THE SENATE.

(a) SOCIAL SECURITY REVENUES.—For purposes of Senate enforcement under sections 302 and 311 of the Congressional Budget Act of 1974 (2 U.S.C. 633 and 642), the amounts of revenues of the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund are as follows:

Fiscal year 2018: \$873,312,000,000.
Fiscal year 2019: \$903,381,000,000.
Fiscal year 2020: \$932,055,000,000.
Fiscal year 2021: \$962,698,000,000.
Fiscal year 2022: \$996,127,000,000.
Fiscal year 2023: \$1,031,653,000,000.
Fiscal year 2024: \$1,068,529,000,000.
Fiscal year 2025: \$1,106,862,000,000.
Fiscal year 2026: \$1,146,803,000,000.
Fiscal year 2027: \$1,188,060,000,000.

(b) SOCIAL SECURITY OUTLAYS.—For purposes of Senate enforcement under sections 302 and 311 of the Congressional Budget Act of 1974 (2 U.S.C. 633 and 642), the amounts of outlays of the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund are as follows:

Fiscal year 2018: \$849,609,000,000.
Fiscal year 2019: \$909,109,000,000.
Fiscal year 2020: \$972,776,000,000.
Fiscal year 2021: \$1,040,108,000,000.
Fiscal year 2022: \$1,111,446,000,000.
Fiscal year 2023: \$1,188,081,000,000.
Fiscal year 2024: \$1,266,786,000,000.
Fiscal year 2025: \$1,349,334,000,000.
Fiscal year 2026: \$1,437,032,000,000.
Fiscal year 2027: \$1,530,362,000,000.

(c) SOCIAL SECURITY ADMINISTRATIVE EXPENSES.—In the Senate, the amounts of new budget authority and budget outlays of the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund for administrative expenses are as follows:

Fiscal year 2018:

- (A) New budget authority, \$5,553,000,000.
- (B) Outlays, \$5,584,000,000.

Fiscal year 2019:

- (A) New budget authority, \$5,716,000,000.
- (B) Outlays, \$5,713,000,000.

Fiscal year 2020:

- (A) New budget authority, \$5,888,000,000.
- (B) Outlays, \$5,856,000,000.

Fiscal year 2021:

- (A) New budget authority, \$6,062,000,000.
- (B) Outlays, \$6,029,000,000.

Fiscal year 2022:

- (A) New budget authority, \$6,241,000,000.
- (B) Outlays, \$6,207,000,000.

Fiscal year 2023:

- (A) New budget authority, \$6,426,000,000.
- (B) Outlays, \$6,392,000,000.

Fiscal year 2024:

- (A) New budget authority, \$6,617,000,000.
- (B) Outlays, \$6,581,000,000.

Fiscal year 2025:

- (A) New budget authority, \$6,816,000,000.
- (B) Outlays, \$6,779,000,000.

Fiscal year 2026:

- (A) New budget authority, \$7,024,000,000.
- (B) Outlays, \$6,985,000,000.

Fiscal year 2027:

- (A) New budget authority, \$7,233,000,000.
- (B) Outlays, \$7,194,000,000.

SEC. 1202. POSTAL SERVICE DISCRETIONARY ADMINISTRATIVE EXPENSES IN THE SENATE.

In the Senate, the amounts of new budget authority and budget outlays of the Postal Service for discretionary administrative expenses are as follows:

Fiscal year 2018:

- (A) New budget authority, \$281,000,000.
- (B) Outlays, \$281,000,000.

Fiscal year 2019:

- (A) New budget authority, \$290,000,000.
- (B) Outlays, \$290,000,000.

Fiscal year 2020:

- (A) New budget authority, \$301,000,000.
- (B) Outlays, \$301,000,000.

Fiscal year 2021:

- (A) New budget authority, \$311,000,000.
- (B) Outlays, \$311,000,000.

Fiscal year 2022:

- (A) New budget authority, \$322,000,000.
- (B) Outlays, \$322,000,000.

Fiscal year 2023:

- (A) New budget authority, \$333,000,000.
- (B) Outlays, \$333,000,000.

Fiscal year 2024:

- (A) New budget authority, \$344,000,000.
- (B) Outlays, \$343,000,000.

Fiscal year 2025:

- (A) New budget authority, \$356,000,000.
- (B) Outlays, \$355,000,000.

Fiscal year 2026:

- (A) New budget authority, \$369,000,000.
- (B) Outlays, \$368,000,000.

Fiscal year 2027:

- (A) New budget authority, \$380,000,000.
- (B) Outlays, \$379,000,000.

TITLE II—RECONCILIATION

SEC. 2001. RECONCILIATION IN THE SENATE.

(a) **COMMITTEE ON FINANCE.**—The Committee on Finance of the Senate shall report changes in laws within its jurisdiction that increase the deficit by not more than \$1,500,000,000,000 for the period of fiscal years 2018 through 2027.

(b) **COMMITTEE ON ENERGY AND NATURAL RESOURCES.**—The Committee on Energy and Natural Resources of the Senate shall report changes in laws within its jurisdiction to reduce the deficit by not less than \$1,000,000,000 for the period of fiscal years 2018 through 2027.

(c) **SUBMISSIONS.**—In the Senate, not later than November 13, 2017, the Committees named in subsections (a) and (b) shall submit their recommendations to the Committee on the Budget of the Senate. Upon receiving

such recommendations, the Committee on the Budget of the Senate shall report to the Senate a reconciliation bill carrying out all such recommendations without any substantive revision.

SEC. 2002. RECONCILIATION IN THE HOUSE OF REPRESENTATIVES.

(a) **COMMITTEE ON WAYS AND MEANS.**—The Committee on Ways and Means of the House of Representatives shall submit changes in laws within its jurisdiction that increase the deficit by not more than \$1,500,000,000,000 for the period of fiscal years 2018 through 2027.

(b) **COMMITTEE ON NATURAL RESOURCES.**—The Committee on Natural Resources of the House of Representatives shall submit changes in laws within its jurisdiction to reduce the deficit by not less than \$1,000,000,000 for the period of fiscal years 2018 through 2027.

(c) **SUBMISSIONS.**—In the House of Representatives, not later than November 13, 2017, the committees named in subsections (a) and (b) shall submit their recommendations to the Committee on the Budget of the House of Representatives to carry out this section.

TITLE III—RESERVE FUNDS

SEC. 3001. DEFICIT-NEUTRAL RESERVE FUND TO PROTECT FLEXIBLE AND AFFORDABLE HEALTH CARE FOR ALL.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to repealing or replacing the Patient Protection and Affordable Care Act (Public Law 111-148; 124 Stat. 119) and the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152; 124 Stat. 1029), by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over the period of the total of fiscal years 2018 through 2027.

SEC. 3002. REVENUE-NEUTRAL RESERVE FUND TO REFORM THE AMERICAN TAX SYSTEM.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to reforming the Internal Revenue Code of 1986, which may include—

- (1) tax relief for middle-income working Americans;
- (2) lowering taxes on families with children; or
- (3) incentivizing companies to invest domestically and create jobs in the United States,

by the amounts provided in such legislation for those purposes, provided that such legislation is revenue neutral and would not increase the deficit over the period of the total of fiscal years 2018 through 2027.

SEC. 3003. RESERVE FUND FOR RECONCILIATION LEGISLATION.

(a) **IN GENERAL.**—The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for any bill or joint resolution considered pursuant to section 2001 containing the recommendations of one or more committees, or for one or more amendments to, a conference report on, or an amendment between

the Houses in relation to such a bill or joint resolution, by the amounts necessary to accommodate the budgetary effects of the legislation, if the budgetary effects of the legislation comply with the reconciliation instructions under this concurrent resolution.

(b) **DETERMINATION OF COMPLIANCE.**—For purposes of this section, compliance with the reconciliation instructions under this concurrent resolution shall be determined by the Chairman of the Committee on the Budget of the Senate.

(c) **EXCEPTION FOR LEGISLATION.**—Section 404(a) of S. Con. Res. 13 (111th Congress), the concurrent resolution on the budget for fiscal year 2010, shall not apply to legislation for which the Chairman of the Committee on the Budget of the Senate has exercised the authority under subsection (a).

SEC. 3004. DEFICIT-NEUTRAL RESERVE FUND FOR EXTENDING THE STATE CHILDREN'S HEALTH INSURANCE PROGRAM.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to an extension of the State Children's Health Insurance Program, by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3005. DEFICIT-NEUTRAL RESERVE FUND TO STRENGTHEN AMERICAN FAMILIES.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to—

- (1) addressing the opioid and substance abuse crisis;
- (2) protecting and assisting victims of domestic abuse;
- (3) foster care, child care, marriage, and fatherhood programs;
- (4) making it easier to save for retirement;
- (5) reforming the American public housing system;
- (6) the Community Development Block Grant Program; or
- (7) extending expiring health care provisions,

by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3006. DEFICIT-NEUTRAL RESERVE FUND TO PROMOTE INNOVATIVE EDUCATIONAL AND NUTRITIONAL MODELS AND SYSTEMS FOR AMERICAN STUDENTS.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to—

- (1) amending the Higher Education Act of 1965 (20 U.S.C. 1001 et seq.);
- (2) ensuring State flexibility in education;
- (3) enhancing outcomes with Federal workforce development, job training, and reemployment programs;

(4) the consolidation and streamlining of overlapping early learning and child care programs;

(5) educational programs for individuals with disabilities; or

(6) child nutrition programs, by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3007. DEFICIT-NEUTRAL RESERVE FUND TO IMPROVE THE AMERICAN BANKING SYSTEM.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to the American banking system by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3008. DEFICIT-NEUTRAL RESERVE FUND TO PROMOTE AMERICAN AGRICULTURE, ENERGY, TRANSPORTATION, AND INFRASTRUCTURE IMPROVEMENTS.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to—

- (1) the Farm Bill;
- (2) American energy policies;
- (3) the Nuclear Regulatory Commission;
- (4) North American energy development;
- (5) infrastructure, transportation, and water development;
- (6) the Federal Aviation Administration;
- (7) the National Flood Insurance Program;
- (8) State mineral royalty revenues; or
- (9) soda ash royalties,

by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3009. DEFICIT-NEUTRAL RESERVE FUND TO RESTORE AMERICAN MILITARY POWER.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to—

- (1) improving military readiness, including deferred Facilities Sustainment Restoration and Modernization;
- (2) military technological superiority;
- (3) structural defense reforms; or
- (4) strengthening cybersecurity efforts,

by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3010. DEFICIT-NEUTRAL RESERVE FUND FOR VETERANS AND SERVICE MEMBERS.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to—

tions of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to improving the delivery of benefits and services to veterans and service members by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3011. DEFICIT-NEUTRAL RESERVE FUND FOR PUBLIC LANDS AND THE ENVIRONMENT.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to—

- (1) the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.);
 - (2) forest health and wildfire prevention and control;
 - (3) resources for wildland firefighting for the Forest Service and Department of Interior;
 - (4) the payments in lieu of taxes program; or
 - (5) the secure rural schools and community self-determination program,
- by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3012. DEFICIT-NEUTRAL RESERVE FUND TO SECURE THE AMERICAN BORDER.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to—

- (1) securing the border of the United States;
 - (2) ending human trafficking; or
 - (3) stopping the transportation of narcotics into the United States,
- by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3013. DEFICIT-NEUTRAL RESERVE FUND TO PROMOTE ECONOMIC GROWTH, THE PRIVATE SECTOR, AND TO ENHANCE JOB CREATION.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to—

- (1) reducing costs to businesses and individuals stemming from Federal regulations;
- (2) increasing commerce and economic growth; or
- (3) enhancing job creation,

by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3014. DEFICIT-NEUTRAL RESERVE FUND FOR LEGISLATION MODIFYING STATUTORY BUDGETARY CONTROLS.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to modifying statutory budget controls, which may include adjustments to the discretionary spending limits and changes to the scope of sequestration as carried out by the Office of Management and Budget, such as for the Financial Accounting Standards Board, Public Company Accounting Oversight Board, Securities Investor Protection Corporation, and other similar entities, by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over the period of the total of fiscal years 2018 through 2027.

SEC. 3015. DEFICIT-NEUTRAL RESERVE FUND TO PREVENT THE TAXPAYER BAILOUT OF PENSION PLANS.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to the prevention of taxpayer bailout of pension plans, by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3016. DEFICIT-NEUTRAL RESERVE FUND RELATING TO IMPLEMENTING WORK REQUIREMENTS IN ALL MEANS-TESTED FEDERAL WELFARE PROGRAMS.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to implementing work requirements in all means-tested Federal welfare programs by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3017. DEFICIT-NEUTRAL RESERVE FUND TO PROTECT MEDICARE AND REPEAL THE INDEPENDENT PAYMENT ADVISORY BOARD.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to protecting the Medicare program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.), which may include repealing the Independent Payment Advisory Board established under section 1899A of such Act (42 U.S.C. 1395kkk), by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3018. DEFICIT-NEUTRAL RESERVE FUND RELATING TO AFFORDABLE CHILD AND DEPENDENT CARE.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to making the cost of child and dependent care more affordable and useful for American families by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3019. DEFICIT-NEUTRAL RESERVE FUND RELATING TO WORKER TRAINING PROGRAMS.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to worker training programs, such as training programs that target workers that need advanced skills to progress in their current profession or apprenticeship or certificate programs that provide retraining for a new industry, by the amounts provided in such legislation for those purposes, provided that such legislation would not increase the deficit over either the period of the total of fiscal years 2018 through 2022 or the period of the total of fiscal years 2018 through 2027.

SEC. 3020. RESERVE FUND FOR LEGISLATION TO PROVIDE DISASTER FUNDS FOR RELIEF AND RECOVERY EFFORTS TO AREAS DEVASTATED BY HURRICANES AND FLOODING IN 2017.

The Chairman of the Committee on the Budget of the Senate may revise the allocations of a committee or committees, aggregates, and other appropriate levels in this resolution, and make adjustments to the pay-as-you-go ledger, for one or more bills, joint resolutions, amendments, amendments between the Houses, motions, or conference reports relating to providing disaster funds for relief and recovery to areas devastated by hurricanes and flooding in 2017, by the amounts necessary to accommodate the budgetary effects of the legislation.

TITLE IV—BUDGET PROCESS

Subtitle A—Budget Enforcement

SEC. 4101. POINT OF ORDER AGAINST ADVANCE APPROPRIATIONS IN THE SENATE.

(a) IN GENERAL.—

(1) POINT OF ORDER.—Except as provided in subsection (b), it shall not be in order in the Senate to consider any bill, joint resolution, motion, amendment, amendment between the Houses, or conference report that would provide an advance appropriation for a discretionary account.

(2) DEFINITION.—In this section, the term “advance appropriation” means any new budget authority provided in a bill or joint resolution making appropriations for fiscal year 2018 that first becomes available for any fiscal year after 2018, or any new budget authority provided in a bill or joint resolution making general appropriations or continuing appropriations for fiscal year 2019, that first becomes available for any fiscal year after 2019.

(b) EXCEPTIONS.—Advance appropriations may be provided—

(1) for fiscal years 2019 and 2020 for programs, projects, activities, or accounts iden-

tified in the joint explanatory statement of managers accompanying this concurrent resolution under the heading “Accounts Identified for Advance Appropriations” in an aggregate amount not to exceed \$28,852,000,000 in new budget authority in each fiscal year;

(2) for the Corporation for Public Broadcasting; and

(3) for the Department of Veterans Affairs for the Medical Services, Medical Support and Compliance, Veterans Medical Community Care, and Medical Facilities accounts of the Veterans Health Administration.

(c) SUPERMAJORITY WAIVER AND APPEAL.—

(1) WAIVER.—In the Senate, subsection (a) may be waived or suspended only by an affirmative vote of three-fifths of the Members, duly chosen and sworn.

(2) APPEAL.—An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

(d) FORM OF POINT OF ORDER.—A point of order under subsection (a) may be raised by a Senator as provided in section 313(e) of the Congressional Budget Act of 1974 (2 U.S.C. 644(e)).

(e) CONFERENCE REPORTS.—When the Senate is considering a conference report on, or an amendment between the Houses in relation to, a bill or joint resolution, upon a point of order being made by any Senator pursuant to this section, and such point of order being sustained, such material contained in such conference report or House amendment shall be stricken, and the Senate shall proceed to consider the question of whether the Senate shall recede from its amendment and concur with a further amendment, or concur in the House amendment with a further amendment, as the case may be, which further amendment shall consist of only that portion of the conference report or House amendment, as the case may be, not so stricken. Any such motion in the Senate shall be debatable. In any case in which such point of order is sustained against a conference report (or Senate amendment derived from such conference report by operation of this subsection), no further amendment shall be in order.

SEC. 4102. POINT OF ORDER AGAINST CERTAIN CHANGES IN MANDATORY PROGRAMS.

(a) DEFINITION.—In this section, the term “CHIMP” means a provision that—

(1) would have been estimated as affecting direct spending or receipts under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 902) (as in effect prior to September 30, 2002) if the provision was included in legislation other than appropriation Acts; and

(2) results in a net decrease in budget authority in the budget year, but does not result in a net decrease in outlays over the period of the total of the current year, the budget year, and all fiscal years covered under the most recently adopted concurrent resolution on the budget.

(b) POINT OF ORDER IN THE SENATE.—

(1) IN GENERAL.—It shall not be in order in the Senate to consider a bill or joint resolution making appropriations for a full fiscal year, or an amendment thereto, amendment between the Houses in relation thereto, conference report thereon, or motion thereon, that includes a CHIMP that, if enacted, would cause the absolute value of the total budget authority of all such CHIMPs enacted in relation to a full fiscal year to be more than the amount specified in paragraph (2).

(2) AMOUNT.—The amount specified in this paragraph is—

(A) for fiscal year 2018, \$17,000,000,000;

(B) for fiscal year 2019, \$15,000,000,000; and

(C) for fiscal year 2020, \$15,000,000,000.

(c) DETERMINATION.—For purposes of this section, budgetary levels shall be determined on the basis of estimates provided by the Chairman of the Committee on the Budget of the Senate.

(d) SUPERMAJORITY WAIVER AND APPEAL IN THE SENATE.—In the Senate, subsection (b) may be waived or suspended only by an affirmative vote of three-fifths of the Members, duly chosen and sworn. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (b).

(e) SENATE POINT OF ORDER AGAINST PROVISIONS OF APPROPRIATIONS LEGISLATION THAT CONSTITUTE CHANGES IN MANDATORY PROGRAMS WITH NET COSTS.—

(1) IN GENERAL.—Section 3103 of S. Con. Res. 11 (114th Congress), the concurrent resolution on the budget for fiscal year 2016, is repealed.

(2) APPLICABILITY.—In the Senate, section 314 of S. Con. Res. 70 (110th Congress), the concurrent resolution on the budget for fiscal year 2009, shall be applied and administered as if section 3103(e) of S. Con. Res. 11 (114th Congress), the concurrent resolution on the budget for fiscal year 2016, had not been enacted.

SEC. 4103. POINT OF ORDER AGAINST PROVISIONS THAT CONSTITUTE CHANGES IN MANDATORY PROGRAMS AFFECTING THE CRIME VICTIMS FUND.

(a) DEFINITION.—In this section—

(1) the term “CHIMP” has the meaning given such term in section 4102(a); and

(2) the term “Crime Victims Fund” means the Crime Victims Fund established under section 1402 of the Victims of Crime Act of 1984 (34 U.S.C. 20101).

(b) POINT OF ORDER IN THE SENATE.—

(1) IN GENERAL.—When the Senate is considering a bill or joint resolution making full-year appropriations for fiscal year 2018, or an amendment thereto, amendment between the Houses in relation thereto, conference report thereon, or motion thereon, if a point of order is made by a Senator against a provision containing a CHIMP affecting the Crime Victims Fund that, if enacted, would cause the absolute value of the total budget authority of all CHIMPs affecting the Crime Victims Fund in relation to fiscal year 2018 to be more than \$11,224,000,000, and the point of order is sustained by the Chair, that provision shall be stricken from the measure and may not be offered as an amendment from the floor.

(2) FORM OF THE POINT OF ORDER.—A point of order under paragraph (1) may be raised by a Senator as provided in section 313(e) of the Congressional Budget Act of 1974 (2 U.S.C. 644(e)).

(3) CONFERENCE REPORTS.—When the Senate is considering a conference report on, or an amendment between the Houses in relation to, a bill or joint resolution, upon a point of order being made by any Senator pursuant to paragraph (1), and such point of order being sustained, such material contained in such conference report or House amendment shall be stricken, and the Senate shall proceed to consider the question of whether the Senate shall recede from its amendment and concur with a further amendment, or concur in the House amendment with a further amendment, as the case may be, which further amendment shall consist of only that portion of the conference report or House amendment, as the case may be, not so stricken. Any such motion in the Senate shall be debatable. In any case in which such point of order is sustained against a conference report (or Senate amendment derived from such conference report by operation of this subsection), no further amendment shall be in order.

(4) **SUPERMAJORITY WAIVER AND APPEAL.**—In the Senate, this subsection may be waived or suspended only by an affirmative vote of three-fifths of the Members, duly chosen and sworn. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under this subsection.

(5) **DETERMINATION.**—For purposes of this subsection, budgetary levels shall be determined on the basis of estimates provided by the Chairman of the Committee on the Budget of the Senate.

(c) **REVIEW OF PROCEDURES REGARDING CHIMPS.**—The Committee on the Budget and the Committee on Appropriations of the Senate shall review existing budget enforcement procedures regarding CHIMPs included in appropriations legislation. These committees of jurisdiction should consult with other relevant committees of jurisdiction and other interested parties to review such procedures, including for Crime Victims Fund spending, and include any agreed upon recommendations in subsequent concurrent resolutions on the budget.

SEC. 4104. POINT OF ORDER AGAINST DESIGNATION OF FUNDS FOR OVERSEAS CONTINGENCY OPERATIONS.

(a) **POINT OF ORDER.**—When the Senate is considering a bill, joint resolution, motion, amendment, amendment between the Houses, or conference report, if a point of order is made by a Senator against a provision that designates funds for fiscal year 2018 for overseas contingency operations, in accordance with section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)(2)(A)), and the point of order is sustained by the Chair, that provision shall be stricken from the measure and may not be offered as an amendment from the floor.

(b) **FORM OF THE POINT OF ORDER.**—A point of order under subsection (a) may be raised by a Senator as provided in section 313(e) of the Congressional Budget Act of 1974 (2 U.S.C. 644(e)).

(c) **CONFERENCE REPORTS.**—When the Senate is considering a conference report on, or an amendment between the Houses in relation to, a bill or joint resolution, upon a point of order being made by any Senator pursuant to subsection (a), and such point of order being sustained, such material contained in such conference report or House amendment shall be stricken, and the Senate shall proceed to consider the question of whether the Senate shall recede from its amendment and concur with a further amendment, or concur in the House amendment with a further amendment, as the case may be, which further amendment shall consist of only that portion of the conference report or House amendment, as the case may be, not so stricken. Any such motion in the Senate shall be debatable. In any case in which such point of order is sustained against a conference report (or Senate amendment derived from such conference report by operation of this subsection), no further amendment shall be in order.

(d) **SUPERMAJORITY WAIVER AND APPEAL.**—In the Senate, this section may be waived or suspended only by an affirmative vote of three-fifths of the Members, duly chosen and sworn. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

(e) **SUSPENSION OF POINT OF ORDER.**—This section shall not apply if a declaration of war by Congress is in effect.

SEC. 4105. POINT OF ORDER AGAINST RECONCILIATION AMENDMENTS WITH UNKNOWN BUDGETARY EFFECTS.

(a) **IN GENERAL.**—In the Senate, it shall not be in order to consider an amendment to or motion on a bill or joint resolution considered pursuant to section 2001 if the Chairman of the Committee on the Budget submits a written statement for the Congressional Record indicating that the Chairman, after consultation with the Ranking Member of the Committee on the Budget, is unable to determine the effect the amendment or motion would have on budget authority, outlays, direct spending, entitlement authority, revenues, deficits, or surpluses.

(b) **SUPERMAJORITY WAIVER AND APPEAL IN THE SENATE.**—In the Senate, subsection (a) may be waived or suspended only by an affirmative vote of three-fifths of the Members, duly chosen and sworn. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

SEC. 4106. PAY-AS-YOU-GO POINT OF ORDER IN THE SENATE.

(a) **POINT OF ORDER.**—

(1) **IN GENERAL.**—It shall not be in order in the Senate to consider any direct spending or revenue legislation that would increase the on-budget deficit or cause an on-budget deficit for any of the applicable time periods as measured in paragraphs (5) and (6).

(2) **APPLICABLE TIME PERIODS.**—For purposes of this subsection, the term “applicable time period” means any of—

- (A) the period of the current fiscal year;
- (B) the period of the budget year;
- (C) the period of the current fiscal year, the budget year, and the ensuing 4 fiscal years following the budget year; or
- (D) the period of the current fiscal year, the budget year, and the ensuing 9 fiscal years following the budget year.

(3) **DIRECT SPENDING LEGISLATION.**—For purposes of this subsection and except as provided in paragraph (4), the term “direct spending legislation” means any bill, joint resolution, amendment, motion, or conference report that affects direct spending as that term is defined by, and interpreted for purposes of, the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 900 et seq.).

(4) **EXCLUSION.**—For purposes of this subsection, the terms “direct spending legislation” and “revenue legislation” do not include—

- (A) any concurrent resolution on the budget; or
- (B) any provision of legislation that affects the full funding of, and continuation of, the deposit insurance guarantee commitment in effect on November 5, 1990.

(5) **BASELINE.**—Estimates prepared pursuant to this subsection shall—

(A) use the baseline surplus or deficit used for the most recently adopted concurrent resolution on the budget; and

(B) be calculated under the requirements of subsections (b) through (d) of section 257 of the Balanced Budget and Emergency Deficit Control Act of 1985 (as in effect prior to September 30, 2002) for fiscal years beyond those covered by that concurrent resolution on the budget.

(6) **PRIOR SURPLUS.**—If direct spending or revenue legislation increases the on-budget deficit or causes an on-budget deficit when taken individually, it must also increase the on-budget deficit or cause an on-budget deficit when taken together with all direct spending and revenue legislation enacted since the beginning of the calendar year not accounted for in the baseline under paragraph (5)(A), except that direct spending or

revenue effects resulting in net deficit reduction enacted in any bill pursuant to a reconciliation instruction since the beginning of that same calendar year shall never be made available on the pay-as-you-go ledger and shall be dedicated only for deficit reduction.

(b) **SUPERMAJORITY WAIVER AND APPEALS.**—

(1) **WAIVER.**—This section may be waived or suspended in the Senate only by the affirmative vote of three-fifths of the Members, duly chosen and sworn.

(2) **APPEALS.**—Appeals in the Senate from the decisions of the Chair relating to any provision of this section shall be limited to 1 hour, to be equally divided between, and controlled by, the appellant and the manager of the bill or joint resolution, as the case may be. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

(c) **DETERMINATION OF BUDGET LEVELS.**—For purposes of this section, the levels of new budget authority, outlays, and revenues for a fiscal year shall be determined on the basis of estimates made by the Senate Committee on the Budget.

(d) **REPEAL.**—In the Senate, section 201 of S. Con. Res. 21 (110th Congress), the concurrent resolution on the budget for fiscal year 2008, shall no longer apply.

SEC. 4107. HONEST ACCOUNTING: COST ESTIMATES FOR MAJOR LEGISLATION TO INCORPORATE MACROECONOMIC EFFECTS.

(a) **CBO AND JCT ESTIMATES.**—During the 115th Congress, any estimate provided by the Congressional Budget Office under section 402 of the Congressional Budget Act of 1974 (2 U.S.C. 653) or by the Joint Committee on Taxation to the Congressional Budget Office under section 201(f) of such Act (2 U.S.C. 601(f)) for major legislation considered in the Senate shall, to the greatest extent practicable, incorporate the budgetary effects of changes in economic output, employment, capital stock, and other macroeconomic variables resulting from such major legislation.

(b) **CONTENTS.**—Any estimate referred to in subsection (a) shall, to the extent practicable, include—

(1) a qualitative assessment of the budgetary effects (including macroeconomic variables described in subsection (a)) of the major legislation in the 20-fiscal year period beginning after the last fiscal year of the most recently agreed to concurrent resolution on the budget that sets forth budgetary levels required under section 301 of the Congressional Budget Act of 1974 (2 U.S.C. 632); and

(2) an identification of the critical assumptions and the source of data underlying that estimate.

(c) **DISTRIBUTIONAL EFFECTS.**—Any estimate referred to in subsection (a) shall, to the extent practicable, include the distributional effects across income categories resulting from major legislation.

(d) **DEFINITIONS.**—In this section:

(1) **MAJOR LEGISLATION.**—The term “major legislation” means a bill, joint resolution, conference report, amendment, amendment between the Houses, or treaty considered in the Senate—

(A) for which an estimate is required to be prepared pursuant to section 402 of the Congressional Budget Act of 1974 (2 U.S.C. 653) and that causes a gross budgetary effect (before incorporating macroeconomic effects and not including timing shifts) in a fiscal year in the period of years of the most recently agreed to concurrent resolution on the budget equal to or greater than—

(i) 0.25 percent of the current projected gross domestic product of the United States for that fiscal year; or

(ii) for a treaty, equal to or greater than \$15,000,000,000 for that fiscal year; or

(B) designated as such by—

(i) the Chairman of the Committee on the Budget of the Senate for all direct spending and revenue legislation; or

(ii) the Senator who is Chairman or Vice Chairman of the Joint Committee on Taxation for revenue legislation.

(2) BUDGETARY EFFECTS.—The term “budgetary effects” means changes in revenues, direct spending outlays, and deficits.

(3) TIMING SHIFTS.—The term “timing shifts” means—

(A) provisions that cause a delay of the date on which outlays flowing from direct spending would otherwise occur from one fiscal year to the next fiscal year; or

(B) provisions that cause an acceleration of the date on which revenues would otherwise occur from one fiscal year to the prior fiscal year.

SEC. 4108. ADJUSTMENT AUTHORITY FOR AMENDMENTS TO STATUTORY CAPS.

If a measure becomes law that amends the discretionary spending limits established under section 251(c) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(c)), such as a measure increasing the limit for the revised security category for fiscal year 2018 to be \$640,000,000,000, the Chairman of the Committee on the Budget of the Senate may adjust the allocation called for under section 302(a) of the Congressional Budget Act of 1974 (2 U.S.C. 633(a)) to the appropriate committee or committees of the Senate, and may adjust all other budgetary aggregates, allocations, levels, and limits contained in this resolution, as necessary, consistent with such measure.

SEC. 4109. ADJUSTMENT FOR WILDFIRE SUPPRESSION FUNDING IN THE SENATE.

If a measure becomes law that amends the adjustments to discretionary spending limits established under section 251(b) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)) to provide for wildfire suppression funding, which may include criteria for making such an adjustment, the Chairman of the Committee on the Budget of the Senate may adjust the allocation called for in section 302(a) of the Congressional Budget Act of 1974 (2 U.S.C. 633(a)) to the appropriate committee or committees of the Senate, and may adjust all other budgetary aggregates, allocations, levels, and limits contained in this concurrent resolution, as necessary, consistent with such measure.

SEC. 4110. ADJUSTMENT FOR IMPROVED OVERSIGHT OF SPENDING.

(a) ADJUSTMENTS OF DIRECT SPENDING LEVELS.—If a measure becomes law that decreases direct spending (budget authority and outlays flowing therefrom) for any fiscal year and provides for an authorization of appropriations for the same purpose, the Chairman of the Committee on the Budget of the Senate may decrease the allocation to the committee of the Senate with jurisdiction of the direct spending by an amount equal to the amount of the decrease in direct spending.

(b) DETERMINATIONS.—For purposes of this section, the levels of budget authority and outlays shall be determined on the basis of estimates submitted by the Chairman of the Committee on the Budget of the Senate.

SEC. 4111. REPEAL OF CERTAIN LIMITATIONS.

Sections 3205 and 3206 of S. Con. Res. 11 (114th Congress), the concurrent resolution on the budget for fiscal year 2016, are repealed.

SEC. 4112. EMERGENCY LEGISLATION.

(a) AUTHORITY TO DESIGNATE.—In the Senate, with respect to a provision of direct

spending or receipts legislation or appropriations for discretionary accounts that Congress designates as an emergency requirement in such measure, the amounts of new budget authority, outlays, and receipts in all fiscal years resulting from that provision shall be treated as an emergency requirement for the purpose of this section.

(b) EXEMPTION OF EMERGENCY PROVISIONS.—Any new budget authority, outlays, and receipts resulting from any provision designated as an emergency requirement, pursuant to this section, in any bill, joint resolution, amendment, amendment between the Houses, or conference report shall not count for purposes of sections 302 and 311 of the Congressional Budget Act of 1974 (2 U.S.C. 633 and 642), section 4106 of this resolution, section 3101 of S. Con. Res. 11 (114th Congress), the concurrent resolution on the budget for fiscal year 2016, and sections 401 and 404 of S. Con. Res. 13 (111th Congress), the concurrent resolution on the budget for fiscal year 2010. Designated emergency provisions shall not count for the purpose of revising allocations, aggregates, or other levels pursuant to procedures established under section 301(b)(7) of the Congressional Budget Act of 1974 (2 U.S.C. 632(b)(7)) for deficit-neutral reserve funds and revising discretionary spending limits set pursuant to section 301 of S. Con. Res. 13 (111th Congress), the concurrent resolution on the budget for fiscal year 2010.

(c) DESIGNATIONS.—If a provision of legislation is designated as an emergency requirement under this section, the committee report and any statement of managers accompanying that legislation shall include an explanation of the manner in which the provision meets the criteria in subsection (f).

(d) DEFINITIONS.—In this section, the terms “direct spending”, “receipts”, and “appropriations for discretionary accounts” mean any provision of a bill, joint resolution, amendment, motion, amendment between the Houses, or conference report that affects direct spending, receipts, or appropriations as those terms have been defined and interpreted for purposes of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 900 et seq.).

(e) POINT OF ORDER.—

(1) IN GENERAL.—When the Senate is considering a bill, resolution, amendment, motion, amendment between the Houses, or conference report, if a point of order is made by a Senator against an emergency designation in that measure, that provision making such a designation shall be stricken from the measure and may not be offered as an amendment from the floor.

(2) SUPERMAJORITY WAIVER AND APPEALS.—

(A) WAIVER.—Paragraph (1) may be waived or suspended in the Senate only by an affirmative vote of three-fifths of the Members, duly chosen and sworn.

(B) APPEALS.—Appeals in the Senate from the decisions of the Chair relating to any provision of this subsection shall be limited to 1 hour, to be equally divided between, and controlled by, the appellant and the manager of the bill or joint resolution, as the case may be. An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required to sustain an appeal of the ruling of the Chair on a point of order raised under this subsection.

(3) DEFINITION OF AN EMERGENCY DESIGNATION.—For purposes of paragraph (1), a provision shall be considered an emergency designation if it designates any item as an emergency requirement pursuant to this subsection.

(4) FORM OF THE POINT OF ORDER.—A point of order under paragraph (1) may be raised by a Senator as provided in section 313(e) of the Congressional Budget Act of 1974 (2 U.S.C. 644(e)).

(5) CONFERENCE REPORTS.—When the Senate is considering a conference report on, or an amendment between the Houses in relation to, a bill, upon a point of order being made by any Senator pursuant to this section, and such point of order being sustained, such material contained in such conference report shall be stricken, and the Senate shall proceed to consider the question of whether the Senate shall recede from its amendment and concur with a further amendment, or concur in the House amendment with a further amendment, as the case may be, which further amendment shall consist of only that portion of the conference report or House amendment, as the case may be, not so stricken. Any such motion in the Senate shall be debatable. In any case in which such point of order is sustained against a conference report (or Senate amendment derived from such conference report by operation of this subsection), no further amendment shall be in order.

(f) CRITERIA.—

(1) IN GENERAL.—For purposes of this section, any provision is an emergency requirement if the situation addressed by such provision is—

(A) necessary, essential, or vital (not merely useful or beneficial);

(B) sudden, quickly coming into being, and not building up over time;

(C) an urgent, pressing, and compelling need requiring immediate action;

(D) subject to paragraph (2), unforeseen, unpredictable, and unanticipated; and

(E) not permanent, temporary in nature.

(2) UNFORESEEN.—An emergency that is part of an aggregate level of anticipated emergencies, particularly when normally estimated in advance, is not unforeseen.

(g) INAPPLICABILITY.—In the Senate, section 403 of S. Con. Res. 13 (111th Congress), the concurrent resolution on the budget for fiscal year 2010, shall no longer apply.

SEC. 4113. ENFORCEMENT FILING IN THE SENATE.

If this concurrent resolution on the budget is agreed to by the Senate and House of Representatives without the appointment of a committee of conference on the disagreeing votes of the two Houses, the Chairman of the Committee on the Budget of the Senate may submit a statement for publication in the Congressional Record containing—

(1) for the Committee on Appropriations, committee allocations for fiscal year 2018 consistent with the levels in title I for the purpose of enforcing section 302 of the Congressional Budget Act of 1974 (2 U.S.C. 633);

(2) for all committees other than the Committee on Appropriations, committee allocations for fiscal years 2018, 2018 through 2022, and 2018 through 2027 consistent with the levels in title I for the purpose of enforcing section 302 of the Congressional Budget Act of 1974 (2 U.S.C. 633); and

(3) a list of programs, projects, activities, or accounts identified for advanced appropriations that would have been identified in the joint explanatory statement of managers accompanying this concurrent resolution.

Subtitle B—Other Provisions

SEC. 4201. OVERSIGHT OF GOVERNMENT PERFORMANCE.

In the Senate, all committees are directed to review programs and tax expenditures within their jurisdiction to identify waste, fraud, abuse or duplication, and increase the use of performance data to inform committee work. Committees are also directed to review the matters for congressional consideration identified in the Office of Inspector General semiannual reports and the Office of Inspector General's list of unimplemented recommendations and on the Government Accountability Office's High

Risk list and the annual report to reduce program duplication. Based on these oversight efforts and performance reviews of programs within their jurisdiction, committees are directed to include recommendations for improved governmental performance in their annual views and estimates reports required under section 301(d) of the Congressional Budget Act of 1974 (2 U.S.C. 632(d)) to the Committees on the Budget.

SEC. 4202. BUDGETARY TREATMENT OF CERTAIN DISCRETIONARY ADMINISTRATIVE EXPENSES.

In the Senate, notwithstanding section 302(a)(1) of the Congressional Budget Act of 1974 (2 U.S.C. 633(a)(1)), section 13301 of the Budget Enforcement Act of 1990 (2 U.S.C. 632 note), and section 2009a of title 39, United States Code, the joint explanatory statement accompanying the conference report on any concurrent resolution on the budget shall include in its allocations under section 302(a) of the Congressional Budget Act of 1974 (2 U.S.C. 633(a)) to the Committees on Appropriations amounts for the discretionary administrative expenses of the Social Security Administration and of the Postal Service.

SEC. 4203. APPLICATION AND EFFECT OF CHANGES IN ALLOCATIONS AND AGGREGATES.

(a) APPLICATION.—Any adjustments of allocations and aggregates made pursuant to this resolution shall—

(1) apply while that measure is under consideration;

(2) take effect upon the enactment of that measure; and

(3) be published in the Congressional Record as soon as practicable.

(b) EFFECT OF CHANGED ALLOCATIONS AND AGGREGATES.—Revised allocations and aggregates resulting from these adjustments shall be considered for the purposes of the Congressional Budget Act of 1974 (2 U.S.C. 621 et seq.) as allocations and aggregates contained in this resolution.

(c) BUDGET COMMITTEE DETERMINATIONS.—For purposes of this resolution the levels of new budget authority, outlays, direct spending, new entitlement authority, revenues, deficits, and surpluses for a fiscal year or period of fiscal years shall be determined on the basis of estimates made by the Committee on the Budget of the Senate.

SEC. 4204. ADJUSTMENTS TO REFLECT CHANGES IN CONCEPTS AND DEFINITIONS.

Upon the enactment of a bill or joint resolution providing for a change in concepts or definitions, the Chairman of the Committee on the Budget of the Senate may make adjustments to the levels and allocations in this resolution in accordance with section 251(b) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)).

SEC. 4205. ADJUSTMENTS TO REFLECT LEGISLATION NOT INCLUDED IN THE BASELINE.

The Chairman of the Committee on the Budget of the Senate may make adjustments to the levels and allocations in this resolution to reflect legislation enacted before the date on which this resolution is agreed to by Congress that is not incorporated in the baseline underlying the Congressional Budget Office's June 2017 update to the Budget and Economic Outlook: 2017 to 2027.

SEC. 4206. EXERCISE OF RULEMAKING POWERS.

Congress adopts the provisions of this title—

(1) as an exercise of the rulemaking power of the Senate, and as such they shall be considered as part of the rules of the Senate and such rules shall supersede other rules only to the extent that they are inconsistent with such other rules; and

(2) with full recognition of the constitutional right of the Senate to change those

rules at any time, in the same manner, and to the same extent as is the case of any other rule of the Senate.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. FLAKE:

S. 1974. A bill to require transparency in the tax code by requiring federally funded tax credits to be disclosed in the USASpending.gov website; to the Committee on Finance.

Mr. FLAKE. Mr. President, I rise to speak on the much needed topic of tax reform. The high rates and complicated nature of the current Tax Code are burdening individual taxpayers and making businesses less competitive in the global market. That simply has to change. It has been more than 30 years since we have passed major tax reform, and we are well past time.

Unfortunately, I recently learned of a serious threat to reforming the Tax Code called alpacas. Now, what do these cute, mild-mannered pets have to do with Federal tax policy? Earlier this year, I issued an oversight report entitled "Tax Rackets: Outlandish Loopholes to Lower Tax Liabilities." That report demonstrated how clever accounting allows nearly anything imaginable to become a writeoff, including alpacas.

To illustrate the point, the report outlined how local and Federal tax bills can be sheared by claiming exotic pets—these exotic pets—as livestock and turning backyards into barnyards. That is when the fur really started to fly.

Alpaca owners associations that once brazenly touted this tax fleece as a key selling point for the animals now feigned outrage at the suggestion. The association tried to pull the wool over the eyes of taxpayers by retaining a professional PR consultant. They launched a media campaign, inundating my office and others with phone calls, social media messages, and letters with photos of alpacas.

Through slick reporting and aggressive lobbying, tax-subsidized alpaca ownership was somehow presented as a bulwark of small business and a flourishing middle class. If this mere mention of a tax break costing \$10 million annually and enjoyed by relatively few taxpayers elicited such an outmeasured and aggressive response, imagine the backlash we will face when we are attempting to actually eliminate tax preferences benefiting powerful corporations and special interests to the tune of billions of dollars.

There are over 200 loopholes buried throughout the Tax Code that collectively cost \$123 trillion annually. Again, there are over 200 loopholes buried throughout the Tax Code that collectively cost \$1.23 trillion annually. This exceeds the total amount spent annually by the Federal Government for all discretionary programs, which includes defense, education, transportation, foreign aid, and protecting the environment.

These exemptions increase the bill for the average taxpayer. They also make the Tax Code so complicated that most individuals have to hire a tax professional or buy software to help complete their tax returns.

At more than 74,000 pages in length, no one—not even those in Washington who write the laws or enforce them—truly understands Federal tax law. Special interests are taking advantage of this confusion by hiring armies of accountants and Washington lobbyists to dodge taxes and cash in on the complexity of the code. For example, developers are claiming—these are a lot of homebuilders are claiming \$8 billion in tax credits every year supposedly to construct low-income housing, but with fewer homes being built and no basic accountability requirements, it is nearly impossible to track how this money is being spent.

The Government Accountability Office, the GAO, which is investigating, said the "IRS and no one else in the federal government really has an idea of what is going on."

The same is true with hundreds of other tax loopholes. A luxury yacht can qualify as a second home and can be eligible for a mortgage interest deduction. Alaskan ship captains can expense costs for whaling as charitable contributions, even though no money goes to charity and whaling is typically illegal otherwise. High rollers can itemize the cost of gambling trips, including entertainment. Even the cost of losing lottery tickets can be deducted, a kind of scratch-off writeoff.

Only the IRS knows who is taking advantage of these loopholes, and the agency often cannot verify whether those claiming the tax giveaways are eligible. In order to achieve meaningful tax reform that makes the code simpler and fairer, we have to be able to first evaluate who is benefiting from these loopholes, for what purpose, and for what price.

That is why I am introducing the Tax Expenditures Accountability Act, which will publicly disclose the names of the corporate and special interests receiving tax credits and the costs of these tax credits. This bill requires the Department of Treasury to disclose the special interest receiving tax credits just as all other Federal expenditures are currently disclosed on the public website USASpending.gov. Sunlight is obviously the best disinfectant, and I look forward to exposing many of these loopholes, eliminating them, and returning the savings to individual taxpayers in the form of lower taxes.

As the alpaca lobby demonstrated, riding herd on tax breaks will cause every special interest benefiting from the code's complexity and unfairness to cry foul. Washington's powerful special interests will mobilize and threaten to derail tax reform. Many would rather protect these loopholes than allow taxpayers to keep more of their own paycheck.