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Public Law 113–159
113th Congress

An Act

To provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund, and for other purposes.

Aug. 8, 2014
[H.R. 5021]

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

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

Highway and Transportation Funding Act of 2014.
23 USC 101 note.

(a) SHORT TITLE.—This Act may be cited as the "Highway and Transportation Funding Act of 2014".

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

Sec. 1. Short title; table of contents.
Sec. 2. Findings.

TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION

Subtitle A—Federal-Aid Highways

Sec. 1001. Extension of Federal-aid highway programs.
Sec. 1002. Administrative expenses.

Subtitle B—Extension of Highway Safety Programs

Sec. 1101. Extension of National Highway Traffic Safety Administration highway safety programs.
Sec. 1102. Extension of Federal Motor Carrier Safety Administration programs.
Sec. 1103. Dingell-Johnson Sport Fish Restoration Act.

Subtitle C—Public Transportation Programs

Sec. 1201. Formula grants for rural areas.
Sec. 1202. Apportionment of appropriations for formula grants.
Sec. 1203. Authorizations for public transportation.
Sec. 1204. Bus and bus facilities formula grants.

Subtitle D—Hazardous Materials

Sec. 1301. Authorization of appropriations.

TITLE II—REVENUE PROVISIONS

Sec. 2001. Extension of Highway Trust Fund expenditure authority.
Sec. 2002. Funding of Highway Trust Fund.
Sec. 2003. Funding stabilization.
Sec. 2004. Extension of Customs user fees.

TITLE III—TREATMENT FOR PAYGO PURPOSES

Sec. 3001. Budgetary Effects.

SEC. 2. FINDINGS.

23 USC 101 note.

Congress finds that—

(1) the existing Highway Trust Fund system is unsustainable and unable to meet our Nation's 21st century transportation needs;

(2) MAP–21 included important reforms that must be built upon in the next reauthorization bill to increase the efficient and effective utilization of Federal funding;

(3) these reforms should include the elimination of duplicative Federal regulations and increase the authority and responsibility of the States to safely and efficiently build, operate, and fund transportation systems that best serve the needs of their citizens, including the ability of each State to implement innovative solutions, while also maintaining the appropriate Federal role in transportation; and

(4) Congress should enact and the President should sign a surface transportation reauthorization and reform bill prior to the expiration of this Act.

TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION

Subtitle A—Federal-Aid Highways

Time period.

Termination date.

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

(a) IN GENERAL.—Except as provided in this subtitle, requirements, authorities, conditions, eligibilities, limitations, and other provisions authorized under divisions A and E of MAP–21 (Public Law 112–141), the SAFETEA–LU Technical Corrections Act of 2008 (Public Law 110–244), titles I, V, and VI of SAFETEA–LU (Public Law 109–59), titles I and V of the Transportation Equity Act for the 21st Century (Public Law 105–178), the National Highway System Designation Act of 1995 (104–59), titles I and VI of the Intermodal Surface Transportation Act of 1991 (Public Law 102–240), and title 23, United States Code (excluding chapter 4 of that title), which would otherwise expire on or cease to apply after September 30, 2014, are incorporated by reference and shall continue in effect until May 31, 2015.

(b) AUTHORIZATION OF APPROPRIATIONS.—

(1) HIGHWAY TRUST FUND.—Except as provided in section 1002, there is authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for the period beginning on October 1, 2014, and ending on May 31, 2015, a sum equal to $^{243}/_{365}$ of the total amount authorized to be appropriated out of the Highway Trust Fund for programs, projects, and activities for fiscal year 2014 under divisions A and E of MAP–21 (Public Law 112–141) and title 23, United States Code (excluding chapter 4 of that title).

(2) GENERAL FUND.—Section 1123(h)(1) of MAP–21 (23 U.S.C. 202 note) is amended by inserting "and $19,972,603 out of the general fund of the Treasury to carry out the program for the period beginning on October 1, 2014, and ending on May 31, 2015" before the period at the end.

(c) USE OF FUNDS.—

(1) IN GENERAL.—Except as otherwise expressly provided in this subtitle, funds authorized to be appropriated under subsection (b)(1) for the period beginning on October 1, 2014, and ending on May 31, 2015, shall be distributed, administered, limited, and made available for obligation in the same manner and at the same levels as $^{243}/_{365}$ of the amounts of funds

authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for fiscal year 2014 to carry out programs, projects, activities, eligibilities, and requirements under MAP–21 (Public Law 112–141), the SAFETEA–LU Technical Corrections Act of 2008 (Public Law 110–244), SAFETEA–LU (Public Law 109–59), titles I and V of the Transportation Equity Act for the 21st Century (Public Law 105–178), the National Highway System Designation Act of 1995 (104–59), titles I and VI of the Intermodal Surface Transportation Act of 1991 (Public Law 102–240), and title 23, United States Code (excluding chapter 4 of that title).

(2) CONTRACT AUTHORITY.—Funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) under this section shall be—

(A) available for obligation and shall be administered in the same manner as if such funds were apportioned under chapter 1 of title 23, United States Code; and

(B) subject to section 1102 of MAP–21 (23 U.S.C. 104 note), as amended by this subsection.

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

(A) in subsection (a)—

(i) by striking "and" at the end of paragraph (1);

(ii) by striking the period at the end of paragraph (2) and inserting "; and"; and

(iii) by adding at the end the following:

"(3) $26,800,569,863 for the period beginning on October 1, 2014, and ending on May 31, 2015.";

(B) in subsection (b)—

(i) in paragraph (10) by striking "2011" and inserting "2012"; and

(ii) in paragraph (12) by inserting ", and for the period beginning on October 1, 2014, and ending on May 31, 2015, only in an amount equal to $639,000,000, less any reductions that would have otherwise been required for that year by section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a), then multiplied by $^{243}/_{365}$ for that period" after "those fiscal years";

(C) in subsection (c)—

(i) in the matter preceding paragraph (1) by inserting "and for the period beginning on October 1, 2014, and ending on May 31, 2015" after "2014";

(ii) by striking paragraph (1)(A) and inserting the following:

"(A) amounts provided for administrative expenses and programs; and";

(iii) in paragraph (2) in the matter preceding subparagraph (A) by inserting "or, for the period beginning on October 1, 2014, and ending May 31, 2015, that is equal to $^{243}/_{365}$ of such unobligated balance" after "unobligated balance of amounts";

(iv) in paragraph (5) by striking "section 204" and inserting "sections 202 and 204"; and

(v) by inserting "or period" after "the fiscal year" each place it appears;

(D) in subsection (d) in the matter preceding paragraph (1) by striking "2014" and inserting "2015";

(E) in subsection (f)—

(i) in paragraph (1)—

(I) in the matter preceding subparagraph (A) by inserting "and for the period beginning on October 1, 2014, and ending on May 31, 2015" after "2014"; and

(II) by inserting "or period" after "the fiscal year" each place it appears; and

(ii) in paragraph (3) by striking "section 133(c)" and inserting "section 133(b)".

Time period.

SEC. 1002. ADMINISTRATIVE EXPENSES.

(a) AUTHORIZATION OF CONTRACT AUTHORITY.—Notwithstanding any other provision of this Act or any other law, there is authorized to be appropriated from the Highway Trust Fund (other than the Mass Transit Account), from amounts provided under section 1001, for administrative expenses of the Federal-aid highway program $292,931,507 for the period beginning on October 1, 2014, and ending on May 31, 2015.

(b) CONTRACT AUTHORITY.—Funds authorized to be appropriated by this section shall be—

(1) available for obligation, and shall be administered, in the same manner as if such funds were apportioned under chapter 1 of title 23, United States Code, except that such funds shall remain available until expended; and

(2) subject to the limitation on obligations for Federal-aid highways and highway safety construction programs for the period beginning on October 1, 2014, and ending on May 31, 2015, specified in section 1102 of MAP–21 (23 U.S.C. 104 note), as amended by this subtitle.

Subtitle B—Extension of Highway Safety Programs

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

(a) EXTENSION OF PROGRAMS.—

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

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

(B) in subparagraph (B) by striking the period at the end and inserting "; and"; and

(C) by adding at the end the following:

"(C) $156,452,055 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

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

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

(B) in subparagraph (B) by striking the period at the end and inserting "; and"; and

(C) by adding at the end the following:

"(C) $75,563,014 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

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

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

(B) in subparagraph (B) by striking the period at the end and inserting "; and"; and

(C) by adding at the end the following:

"(C) $181,084,932 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

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

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

(B) in subparagraph (B) by striking the period at the end and inserting "; and"; and

(C) by adding at the end the following:

"(C) $3,328,767 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

(5) HIGH VISIBILITY ENFORCEMENT PROGRAM.—

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

(i) in subparagraph (A) by striking "and" at the end;

(ii) in subparagraph (B) by striking the period at the end and inserting "; and"; and

(iii) by adding at the end the following:

"(C) $19,306,849 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

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

(i) in the first sentence by inserting "and in the period beginning on October 1, 2014, and ending on May 31, 2015" after "fiscal years 2013 and 2014"; and

(ii) in the second sentence by inserting "and in the period beginning on October 1, 2014, and ending on May 31, 2015," after "fiscal years 2013 and 2014".

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

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

(B) in subparagraph (B) by striking the period at the end and inserting "; and"; and

(C) by adding at the end the following:

"(C) $16,976,712 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

(b) COOPERATIVE RESEARCH AND EVALUATION.—Section 403(f)(1) of title 23, United States Code, is amended by inserting "ending before October 1, 2014, and $1,664,384 of the total amount available for apportionment to the States for highway safety programs under section 402(c) in the period beginning on October 1, 2014, and ending on May 31, 2015," after "each fiscal year". Time period.

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

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

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

(1) by striking "and" at the end of paragraph (8);

(2) by striking the period at the end of paragraph (9) and inserting "; and"; and

(3) by adding at the end the following:

"(10) $145,134,247 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

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

(1) by striking "and" at the end of subparagraph (H);

(2) by striking the period at the end of subparagraph (I) and inserting "; and"; and

(3) by adding at the end the following:

"(J) $172,430,137 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

(c) GRANT PROGRAMS.—

(1) COMMERCIAL DRIVER'S LICENSE PROGRAM IMPROVEMENT GRANTS.—Section 4101(c)(1) of SAFETEA–LU (119 Stat. 1715) is amended by inserting before the period at the end the following: "and $19,972,603 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(2) BORDER ENFORCEMENT GRANTS.—Section 4101(c)(2) of SAFETEA–LU (119 Stat. 1715) is amended by inserting before the period at the end the following: "and $21,304,110 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(3) PERFORMANCE AND REGISTRATION INFORMATION SYSTEM MANAGEMENT GRANT PROGRAM.—Section 4101(c)(3) of SAFETEA–LU (119 Stat. 1715) is amended by inserting before the period at the end the following: "and $3,328,767 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(4) COMMERCIAL VEHICLE INFORMATION SYSTEMS AND NETWORKS DEPLOYMENT PROGRAM.—Section 4101(c)(4) of SAFETEA–LU (119 Stat. 1715) is amended by inserting before the period at the end the following: "and $16,643,836 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(5) SAFETY DATA IMPROVEMENT GRANTS.—Section 4101(c)(5) of SAFETEA–LU (119 Stat. 1715) is amended by inserting before the period at the end the following: "and $1,997,260 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(d) HIGH-PRIORITY ACTIVITIES.—Section 31104(k)(2) of title 49, United States Code, is amended by inserting "and up to $9,986,301 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "2014".

(e) NEW ENTRANT AUDITS.—Section 31144(g)(5)(B) of title 49, United States Code, is amended by inserting "and up to $21,304,110 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "per fiscal year".

49 USC 31100 note.

(f) OUTREACH AND EDUCATION.—Section 4127(e) of SAFETEA–LU (119 Stat. 1741) is amended by inserting "and $2,663,014 to the Federal Motor Carrier Safety Administration for the period beginning on October 1, 2014, and ending on May 31, 2015," after "2014".

(g) GRANT PROGRAM FOR COMMERCIAL MOTOR VEHICLE OPERATORS.—Section 4134(c) of SAFETEA–LU (49 U.S.C. 31301 note)

is amended by inserting "and $665,753 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "2014".

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

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

(1) in subsection (a) in the matter preceding paragraph (1) by inserting "and for the period beginning on October 1, 2014, and ending on May 31, 2015" after "2014"; and

(2) in subsection (b)(1)(A) by striking "for each" and all that follows before "the Secretary of the Interior" and inserting "for each fiscal year ending before October 1, 2014, and for the period beginning on October 1, 2014, and ending on May 31, 2015,".

Subtitle C—Public Transportation Programs

SEC. 1201. FORMULA GRANTS FOR RURAL AREAS.

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

(1) in subparagraph (A) by inserting "for each fiscal year ending before October 1, 2014, and $3,328,767 for the period beginning on October 1, 2014, and ending on May 31, 2015," before "shall be distributed"; and

(2) in subparagraph (B) by inserting "for each fiscal year ending before October 1, 2014, and $16,643,836 for the period beginning on October 1, 2014, and ending on May 31, 2015," before "shall be apportioned".

SEC. 1202. APPORTIONMENT OF APPROPRIATIONS FOR FORMULA GRANTS.

Section 5336(h)(1) of title 49, United States Code, is amended by inserting "for each fiscal year ending before October 1, 2014, and $19,972,603 for the period beginning on October 1, 2014, and ending on May 31, 2015," before "shall be set aside".

SEC. 1203. AUTHORIZATIONS FOR PUBLIC TRANSPORTATION.

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

(1) in paragraph (1) by striking "and $8,595,000,000 for fiscal year 2014" and inserting ", $8,595,000,000 for fiscal year 2014, and $5,722,150,685 for the period beginning on October 1, 2014, and ending on May 31, 2015";

(2) in paragraph (2)—

(A) in subparagraph (A) by striking "and $128,800,000 for fiscal year 2014" and inserting ", $128,800,000 for fiscal year 2014, and $85,749,041 for the period beginning on October 1, 2014, and ending on May 31, 2015,";

(B) in subparagraph (B) by inserting "and $6,657,534 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "2014";

(C) in subparagraph (C) by striking "and $4,458,650,000 for fiscal year 2014" and inserting ", $4,458,650,000 for fiscal year 2014, and $2,968,361,507 for the period beginning on October 1, 2014, and ending on May 31, 2015,";

(D) in subparagraph (D) by striking "and $258,300,000 for fiscal year 2014" and inserting ", $258,300,000 for fiscal year 2014, and $171,964,110 for the period beginning on October 1, 2014, and ending on May 31, 2015,";

(E) in subparagraph (E)—

(i) by striking "and $607,800,000 for fiscal year 2014" and inserting ", $607,800,000 for fiscal year 2014, and $404,644,932 for the period beginning on October 1, 2014, and ending on May 31, 2015,";

(ii) by striking "and $30,000,000 for fiscal year 2014" and inserting ", $30,000,000 for fiscal year 2014, and $19,972,603 for the period beginning on October 1, 2014, and ending on May 31, 2015,"; and

(iii) by striking "and $20,000,000 for fiscal year 2014" and inserting ", $20,000,000 for fiscal year 2014, and $13,315,068 for the period beginning on October 1, 2014, and ending on May 31, 2015,";

(F) in subparagraph (F) by inserting "and $1,997,260 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "2014";

(G) in subparagraph (G) by inserting "and $3,328,767 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "2014";

(H) in subparagraph (H) by inserting "and $2,563,151 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "2014";

(I) in subparagraph (I) by striking "and $2,165,900,000 for fiscal year 2014" and inserting ", $2,165,900,000 for fiscal year 2014, and $1,441,955,342 for the period beginning on October 1, 2014, and ending on May 31, 2015,";

(J) in subparagraph (J) by striking "and $427,800,000 for fiscal year 2014" and inserting ", $427,800,000 for fiscal year 2014, and $284,809,315 for the period beginning on October 1, 2014, and ending on May 31, 2015,"; and

(K) in subparagraph (K) by striking "and $525,900,000 for fiscal year 2014" and inserting ", $525,900,000 for fiscal year 2014, and $350,119,726 for the period beginning on October 1, 2014, and ending on May 31, 2015,".

(b) RESEARCH, DEVELOPMENT DEMONSTRATION AND DEPLOYMENT PROJECTS.—Section 5338(b) of title 49, United States Code, is amended by striking "and $70,000,000 for fiscal year 2014" and inserting ", $70,000,000 for fiscal year 2014, and $46,602,740 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(c) TRANSIT COOPERATIVE RESEARCH PROGRAM.—Section 5338(c) of title 49, United States Code, is amended by striking "and $7,000,000 for fiscal year 2014" and inserting ", $7,000,000 for fiscal year 2014, and $4,660,274 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(d) TECHNICAL ASSISTANCE AND STANDARDS DEVELOPMENT.—Section 5338(d) of title 49, United States Code, is amended by striking "and $7,000,000 for fiscal year 2014" and inserting ", $7,000,000 for fiscal year 2014, and $4,660,274 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(e) HUMAN RESOURCES AND TRAINING.—Section 5338(e) of title 49, United States Code, is amended by striking "and $5,000,000 for fiscal year 2014" and inserting ", $5,000,000 for fiscal year

2014, and $3,328,767 for the period beginning on October 1, 2014, and ending on May 31, 2015".

(f) CAPITAL INVESTMENT GRANTS.—Section 5338(g) of title 49, United States Code, is amended by striking "and $1,907,000,000 for fiscal year 2014" and inserting ", $1,907,000,000 for fiscal year 2014, and $1,269,591,781 for the period beginning on October 1, 2014, and ending on May 31, 2015".

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

(1) in paragraph (1) by striking "and $104,000,000 for fiscal year 2014" and inserting ", $104,000,000 for fiscal year 2014, and $69,238,356 for the period beginning on October 1, 2014, and ending on May 31, 2015";

(2) in paragraph (2) by inserting "for each of fiscal years 2013 and 2014 and not less than $3,328,767 for the period beginning on October 1, 2014, and ending on May 31, 2015," before "shall be available"; and

(3) in paragraph (3) by inserting "for each of fiscal years 2013 and 2014 and not less than $665,753 for the period beginning on October 1, 2014, and ending on May 31, 2015," before "shall be available".

SEC. 1204. BUS AND BUS FACILITIES FORMULA GRANTS.

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

(1) by inserting "for each of fiscal years 2013 and 2014 and $43,606,849 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "$65,500,000";

(2) by inserting "for each such fiscal year and $832,192 for such period" after "$1,250,000"; and

(3) by inserting "for each such fiscal year and $332,877 for such period" after "$500,000".

Subtitle D—Hazardous Materials

SEC. 1301. AUTHORIZATION OF APPROPRIATIONS.

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

(1) in paragraph (1) by striking "and" at the end;

(2) in paragraph (2) by striking the period at the end and inserting "; and"; and

(3) by adding at the end the following:

"(3) $28,468,948 for the period beginning on October 1, 2014, and ending on May 31, 2015.".

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

(1) by redesignating paragraphs (1) through (5) as subparagraphs (A) through (E), respectively, and by adjusting the margins accordingly;

(2) by striking "From the" and inserting the following:

"(1) FISCAL YEARS 2013 AND 2014.—From the"; and

(3) by adding at the end the following:

"(2) FISCAL YEAR 2015.—From the Hazardous Materials Emergency Preparedness Fund established under section 5116(i), the Secretary may expend for the period beginning on October 1, 2014, and ending on May 31, 2015—

"(A) $125,162 to carry out section 5115;

"(B) $14,513,425 to carry out subsections (a) and (b) of section 5116, of which not less than $9,087,534 shall be available to carry out section 5116(b);

"(C) $99,863 to carry out section 5116(f);

"(D) $416,096 to publish and distribute the Emergency Response Guidebook under section 5116(i)(3); and

"(E) $665,753 to carry out section 5116(j).".

(c) HAZARDOUS MATERIALS TRAINING GRANTS.—Section 5128(c) of title 49, United States Code, is amended by inserting "and $2,663,014 for the period beginning on October 1, 2014, and ending on May 31, 2015," after "2014".

TITLE II—REVENUE PROVISIONS

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

26 USC 9503.

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

(1) by striking "October 1, 2014" in subsections (b)(6)(B), (c)(1), and (e)(3) and inserting "June 1, 2015", and

(2) by striking "MAP–21" in subsections (c)(1) and (e)(3) and inserting "Highway and Transportation Funding Act of 2014".

26 USC 9504.

(b) SPORT FISH RESTORATION AND BOATING TRUST FUND.—Section 9504 of the Internal Revenue Code of 1986 is amended—

(1) by striking "MAP–21" each place it appears in subsection (b)(2) and inserting "Highway and Transportation Funding Act of 2014", and

(2) by striking "October 1, 2014" in subsection (d)(2) and inserting "June 1, 2015".

26 USC 9508.

(c) LEAKING UNDERGROUND STORAGE TANK TRUST FUND.—Paragraph (2) of section 9508(e) of the Internal Revenue Code of 1986 is amended by striking "October 1, 2014" and inserting "June 1, 2015".

SEC. 2002. FUNDING OF HIGHWAY TRUST FUND.

(a) IN GENERAL.—Subsection (f) of section 9503 of the Internal Revenue Code of 1986 is amended by redesignating paragraph (5) as paragraph (7) and by inserting after paragraph (4) the following new paragraphs:

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

"(A) $7,765,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

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

"(6) ADDITIONAL INCREASE IN FUND BALANCE.—There is hereby transferred to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund amounts appropriated from the Leaking Underground Storage Tank Trust Fund under section 9508(c)(3).".

(b) APPROPRIATION FROM LEAKING UNDERGROUND STORAGE TANK TRUST FUND.—

(1) IN GENERAL.—Subsection (c) of section 9508 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(3) ADDITIONAL TRANSFER TO HIGHWAY TRUST FUND.—Out of amounts in the Leaking Underground Storage Tank Trust Fund there is hereby appropriated $1,000,000,000 to be transferred under section 9503(f)(6) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.".

(2) CONFORMING AMENDMENT.—Section 9508(c)(1) of the Internal Revenue Code of 1986 is amended by striking "paragraph (2)" and inserting "paragraphs (2) and (3)". 26 USC 9508.

SEC. 2003. FUNDING STABILIZATION.

(a) FUNDING STABILIZATION UNDER THE INTERNAL REVENUE CODE OF 1986.—The table in subclause (II) of section 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is amended to read as follows: 26 USC 430.

"If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2012, 2013, 2014, 2015, 2016, or 2017.	90%	110%
2018	85%	115%
2019	80%	120%
2020	75%	125%
After 2020	70%	130%".

(b) FUNDING STABILIZATION UNDER EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—

(1) IN GENERAL.—The table in subclause (II) of section 303(h)(2)(C)(iv) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1083(h)(2)(C)(iv)) is amended to read as follows:

"If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2012, 2013, 2014, 2015, 2016, or 2017.	90%	110%
2018	85%	115%
2019	80%	120%
2020	75%	125%
After 2020	70%	130%".

(2) CONFORMING AMENDMENTS.—

(A) IN GENERAL.—Section 101(f)(2)(D) of such Act (29 U.S.C. 1021(f)(2)(D)) is amended—

(i) in clause (i) by inserting "and the Highway and Transportation Funding Act of 2014" after "MAP–21" both places it appears, and

(ii) in clause (ii) by striking "2015" and inserting "2020".

(B) STATEMENTS.—The Secretary of Labor shall modify the statements required under subclauses (I) and (II) of 29 USC 1021 note.

section 101(f)(2)(D)(i) of such Act to conform to the amendments made by this section.

(c) STABILIZATION NOT TO APPLY FOR PURPOSES OF CERTAIN ACCELERATED BENEFIT DISTRIBUTION RULES.—

(1) INTERNAL REVENUE CODE OF 1986.—The second sentence of paragraph (2) of section 436(d) of the Internal Revenue Code of 1986 is amended by striking "of such plan" and inserting "of such plan (determined by not taking into account any adjustment of segment rates under section 430(h)(2)(C)(iv))".

26 USC 436.

(2) EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—The second sentence of subparagraph (B) of section 206(g)(3) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1056(g)(3)(B)) is amended by striking "of such plan" and inserting "of such plan (determined by not taking into account any adjustment of segment rates under section 303(h)(2)(C)(iv))".

Applicability.
26 USC 436 note.

(3) EFFECTIVE DATE.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to plan years beginning after December 31, 2014.

(B) COLLECTIVELY BARGAINED PLANS.—In the case of a plan maintained pursuant to 1 or more collective bargaining agreements, the amendments made by this subsection shall apply to plan years beginning after December 31, 2015.

Contracts.
26 USC 436 note.

(4) PROVISIONS RELATING TO PLAN AMENDMENTS.—

(A) IN GENERAL.—If this paragraph applies to any amendment to any plan or annuity contract, such plan or contract shall be treated as being operated in accordance with the terms of the plan during the period described in subparagraph (B)(ii).

(B) AMENDMENTS TO WHICH PARAGRAPH APPLIES.—

(i) IN GENERAL.—This paragraph shall apply to any amendment to any plan or annuity contract which is made—

Regulations.

(I) pursuant to the amendments made by this subsection, or pursuant to any regulation issued by the Secretary of the Treasury or the Secretary of Labor under any provision as so amended, and

Time period.

(II) on or before the last day of the first plan year beginning on or after January 1, 2016, or such later date as the Secretary of the Treasury may prescribe.

Time period.

(ii) CONDITIONS.—This subsection shall not apply to any amendment unless, during the period—

(I) beginning on the date that the amendments made by this subsection or the regulation described in clause (i)(I) takes effect (or in the case of a plan or contract amendment not required by such amendments or such regulation, the effective date specified by the plan), and

Applicability.

(II) ending on the date described in clause (i)(II) (or, if earlier, the date the plan or contract amendment is adopted),

the plan or contract is operated as if such plan or contract amendment were in effect, and such plan or

contract amendment applies retroactively for such period.

(C) ANTI-CUTBACK RELIEF.—A plan shall not be treated as failing to meet the requirements of section 204(g) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1054(g)) and section 411(d)(6) of the Internal Revenue Code of 1986 solely by reason of a plan amendment to which this paragraph applies.

(d) MODIFICATION OF FUNDING TARGET DETERMINATION PERIODS.—

(1) INTERNAL REVENUE CODE OF 1986.—Clause (i) of section 430(h)(2)(B) of the Internal Revenue Code of 1986 is amended by striking "the first day of the plan year" and inserting "the valuation date for the plan year". 26 USC 430.

(2) EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1083(h)(2)(B)(i)) is amended by striking "the first day of the plan year" and inserting "the valuation date for the plan year".

(e) EFFECTIVE DATE.— Applicability. 26 USC 430 note.

(1) IN GENERAL.—The amendments made by subsections (a), (b), and (d) shall apply with respect to plan years beginning after December 31, 2012.

(2) ELECTIONS.—A plan sponsor may elect not to have the amendments made by subsections (a), (b), and (d) apply to any plan year beginning before January 1, 2014, either (as specified in the election)—

(A) for all purposes for which such amendments apply, or

(B) solely for purposes of determining the adjusted funding target attainment percentage under sections 436 of the Internal Revenue Code of 1986 and 206(g) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1054(g)) for such plan year.

A plan shall not be treated as failing to meet the requirements of section 204(g) of such Act and section 411(d)(6) of such Code solely by reason of an election under this paragraph.

SEC. 2004. EXTENSION OF CUSTOMS USER FEES.

Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended—

(1) in subparagraph (A), by striking "September 30, 2023" and inserting "September 30, 2024"; and

(2) in subparagraph (B)(i), by striking "September 30, 2023" and inserting "September 30, 2024".

TITLE III—TREATMENT FOR PAYGO PURPOSES

SEC. 3001. BUDGETARY EFFECTS.

(a) PAYGO SCORECARD.—The budgetary effects of this Act and the amendments made by this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(d)).

(b) SENATE PAYGO SCORECARD.—The budgetary effects of this Act and the amendments made by this Act shall not be entered on any PAYGO scorecard maintained for purposes of section 201 of S. Con. Res. 21 (110th Congress).

Approved August 8, 2014.

LEGISLATIVE HISTORY—H.R. 5021:

HOUSE REPORTS: No. 113–520, Pt. 1 (Comm. on Ways and Means).
CONGRESSIONAL RECORD, Vol. 160 (2014):
July 15, considered and passed House.
July 29, considered and passed Senate, amended.
July 31, House rejected Senate amendment. Senate receded from its amendment.

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