**II. Revenue Provisions**

1. Extension of Highway Trust Fund Expenditure Authority (sunset 10/29/15) ........................................... DOE

2. Funding of the Highway Trust Fund - transfer $6.068 billion from the General Fund to the Highway Account of the Highway Trust Fund and $2.0 billion from the General Fund to the Mass Transit Account of the Highway Trust Fund.............................. DOE

3. Modification of mortgage information reporting requirements................................................................... [1] 22 147 152 164 172 191 207 227 251 273 657 1,806


5. Clarify the 6-year statute of limitations in the case of overstatement of basis........................................... [3] 3 40 70 87 98 110 126 146 168 177 182 409 1,209

6. Change the filing due dates of certain tax and information returns......................................................... rf tyba 12/31/15 --- --- 251 13 1 1 5 8 11 13 13 265 314

7. Extend section 420 transfers of excess pension assets to retiree health and life insurance accounts (sunset 12/31/25).................................................................. tma 12/31/21 --- --- --- --- --- --- --- 24 48 49 50 --- 172

8. Equalization of excise taxes on liquefied natural gas, liquefied petroleum gas, and compressed natural gas.......................................................... fsoua 12/31/15 --- -6 -8 -9 -9 -10 -9 -10 -11 -12 -38 -90

**Total of Revenue Provisions in Title II**........................................... 20 173 592 385 402 428 471 540 611 649 679 2,002 4,953

**IV. Veterans Provisions - Amendments to the Internal Revenue Code with Respect to Health Coverage of Veterans**

1. Employees with health coverage under TRICARE or the Veterans Administration may be exempted from employer mandate under the Patient Protection and Affordable Care Act [4]............................................ mba 12/31/13 --- -63 -66 -70 -74 -78 -83 -88 -93 -99 -104 -350 -816


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<th>NET TOTAL</th>
<th>20</th>
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Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 31, 2015.

Legend for "Effective" column:

DOE = date of enactment
msb = months beginning after
tma = transfers made after
fuoa = fuel sold or used after
rf = returns for
tyba = taxable years beginning after

[1] Effective for returns required to be made, and statements required to be furnished, after December 31, 2016.
[2] Effective for property with respect to which an estate tax return is filed after the date of enactment.
[3] Effective for all returns for which the assessment period is open as of the date of enactment and for returns filed after such date.
[4] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.
[5] Estimate includes the following budget effects:

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