Reconciliation Program Funding Tracker (as of Oct. 1, 2021)

Budget numbers by committee are as follows:

Senate	House
Finance – reduce deficit by not less than $1b	Ways & Means – reduce deficit by not less than $1b
Agriculture – spend $135b	Agriculture – spend $89.1b
Banking – spend $332b	Ed. & Labor – spend $779.5b
Commerce – spend $83b	Energy & Commerce – spend $486.5b
Energy & Natural Resources – spend $198b	Financial Services – spend $339b
EPW – spend $67.26b	Homeland Security – spend $500m
HELP – spend $726.38b	Judiciary – spend $107.5b
Homeland Security – spend $37b	Natural Resources – spend $25.6b
Indian Affairs – spend $20.5b	Oversight – spend $7.5b
Judiciary – spend $107.5b	Science – spend $45.51b
Small business – spend $25b	Small business – spend $17.5b
Veterans Affairs – spend $18b	Transportation – spend $60b
	Veterans Affairs – spend $18b

House Natural Resources Committee

PROGRAM	COMMITTEE FUNDING LEVEL
Every Kid Outdoors	$100 million
Outdoor Recreation Legacy Partnership program	$100 million
Civilian Climate Corps	$3.612 billion total (National Park Service - $1.7B Bureau of Land Management - $900M Fish and Wildlife Service - $400M Tribal - $500M NOAA - $120M)
National Oceanic and Atmospheric Administration (for “shovel ready” restoration, sea-level rise, fisheries electronic monitoring and reporting, and Pacific coastal salmon recovery)	$12 billion
BLM Wildfire Protection	$900 million
NPS Climate Resilience	$115 million

BLM Climate Resilience	$110 million
FWS to address invasive species and climate-induced weather events	$100 million
Regional and National Climate Adaptation Science Centers	$100 million

House Committee on Science, Space and Technology

PROGRAM	COMMITTEE FUNDING LEVEL
DOE EERE demonstration project for clean energy technology	$1.1 billion
DOE EERE Clean Energy Manufacturing Innovation Institute	$70 million
EPA climate change R&D	$264 million
FEMA Assistance to Firefighter Grants	$798 million ($718 million for facility construction, upgrades and modification; $80 million for PFAS-free PPE and firefighting foam)
NASA climate change R&D	$388 million
NIST scientific and technical research (including cybersecurity, communications technologies, resilience to natural hazards)	$1.195 billion
NOAA climate research and forecasting	$1.240 billion
NOAA climate adaptation and resilience activities	$765 million

House Committee on Financial Services

PROGRAM	COMMITTEE FUNDING LEVEL
Public Housing + Choice Neighborhoods	$80 billion
Housing Trust Fund (HTF)	$35 billion
HOME Investment Partnerships (HOME)	$32 billion
Capital Magnet Fund (CMF)	$10 billion
Section 811 Housing for People with Disabilities	$1 billion
Section 202 Housing for the Elderly	$2.5 billion
New HUD program for greening & preservation of HUD subsidized multifamily properties	$6 billion
Funding to preserve and address health and safety concerns in properties supported by HUD Project Based Rental Assistance (PBRA)	$4 billion

USDA Multifamily Housing Preservation & Revitalization (MPR) + funding for new USDA-backed affordable multifamily housing	$5 billion
USDA Section 504 Home Repair Program	$100 million
New Section 8 Housing Choice Vouchers and Project Based Rental Assistance	$95 billion
CDBG (with specific set-asides for Colonias and manufactured housing communities)	$9.5 billion
Funding to address lead hazards and ensure healthy homes	$10 billion
New HUD program to improve zoning, planning and land use, and coordination between housing and transportation investments	$4 billion
FEMA's National Flood Insurance Program (NFIP)	$5 billion
New HUD program to restore and revitalize communities	$7 billion
CDBG-DR	$1 billion
New Infrastructure Financing Corporation (IFC)	$1 billion
Fair Housing Assistance Program (FHAP)	$250 million
Fair Housing Initiatives Program (FHIP)	$1 billion
New HUD program for first-generation downpayment assistance and housing counseling	$10 billion
New federally back mortgage innovations, including an FHA small dollar mortgage pilot and a new 20-year mortgage product for first-generation homebuyers (LIFT)	$0.6 B
HUD IT/Personnel/TA/capacity building	$2 billion
Indian Housing Block Grant (IHBG) and Native Hawaiian Housing Block Grant (NHHBG)	Tbd
Minority Business Development Agency (MBDA)	Tbd

House Committee on Education and Labor

PROGRAM	COMMITTEE FUNDING LEVEL
Affordable Child Care (including support for providers) and Universal Pre-K for 3- and 4-Year Olds	$450 billion
Lower the cost of higher education (two years of free community college; increase Pell by $500; address teaching shortage; investments in HBCUs, TCUs, HSIs and other minority-serving institutions)	$111 billion
Strengthen public school infrastructure (repair and upgrade school facilities; create 1 million jobs)	$82 billion
Workforce development programs (training for high-wage occupations; climate change jobs training; direct care workforce recruitment and retainment; enforcement of labor laws; support for phase-out of subminimum wages for workers with disabilities)	$80 billion
Child nutrition programs (school meals expanded eligibility and paperwork elimination; nationwide Summer EBT program; updated school kitchen equipment; health-focused nutrition programs)	$35 billion

House Committee on Energy and Commerce

PROGRAM	COMMITTEE FUNDING LEVEL
Clean Electricity Performance Program (grant program to electricity suppliers)	$150 billion
Zero Emissions Vehicle Infrastructure Buildout	$13.5 billion ($2 billion to DOE for rebates for electric vehicle supply equipment (EVSE) located in publicly accessible places, such as workplaces, multi-unit dwellings, and other publicly accessible locations; $1 billion to DOE to provide technical assistance, grants, and education and outreach for EVSE located in low-income and underserved areas; $4 billion to DOE for the Plug-in electric drive vehicle program, established in the Energy Independence and Security Act of 2007 (EISA), to provide grants to carry out projects for plug-in electric drive vehicles; $6 billion for the Near-term Transportation Sector Electrification program, established in EISA, to provide grants for the conduct of qualified electric transportation projects.)
DOE Building Efficiency and Resilience	$7 billion ($3.5 billon for Weatherization Assistance Program; $3.2 billion to states for

	resiliency, energy efficiency, renewable energy, and grid integration improvements at public and nonprofit buildings; $300 million for the State Energy Program to assist states and local communities adopting updated building energy codes for residential and commercial buildings.)
DOE loan and grant programs for clean energy innovation and communities	$7 billion
EPA grant program to replace heavy-duty vehicles with zero-emission vehicles	$5 billion
DOE electric grid modernization	$9 billion (including $800 million for DOE grants to siting authorities, including state, local, or Tribal governmental entities, for the purpose of studying and analyzing the impacts of covered transmission projects, examining alternate transmission siting corridors, hosting negotiations regarding covered transmission projects, participating in regulatory proceedings, and for economic development activities for communities that may be affected by the construction and operation of a covered transmission project.)
Home energy efficiency and appliance electrification rebates	$18 billion ($9 billion to DOE to institute guidelines for state energy offices to provide rebates for whole-house energy saving retrofits—of this, $500 million for contractor training grants to support home energy efficiency retrofits. $9 billion to DOE for homeowners and owners of multifamily buildings rebates for qualifying electrification projects.)
Greenhouse Gas Reduction Fund to support the rapid deployment of low- and zero-emission technologies leveraging public/private investments. 40% in low-income and disadvantaged communities	$27.5 billion
Low-income households and multi-family affordable housing solar facilities and community solar projects	$2.5 billion
Energy Efficiency and Conservation Block Grant	$5 billion ($2.5 billion through formula; $2.5 billion competitive grants)
Lead pipe replacement	$30 billion through the DWSRF. Partial lead pipe replacements are not allowed.
Grants to reduce lead in school drinking water	$700 million ($500 million for grants to assist schools in the installation and maintenance of lead filtration stations; $150 million for grants for school and childcare program lead testing; and $50 million for grants to schools for the

	replacement of school drinking water fountains that may contain lead.)
Community Water System Risk and Resilience - grants to community water systems to improve their risk and resilience to natural disasters and intentional acts	$500 million
Grants through the Assistance for Disadvantaged Communities program	$200 million
Grants to cover the cost of contaminant monitoring	$100 million
Technical Assistance for small public water systems	$100 million
HHS grants to assist low-income water customers	$500 million
Grants to encourage the extension of drinking water service into underserved areas affected by natural disasters	$100 million
Superfund cleanup	$10 billion
Grants to reduce waste in communities - investments in community-level waste reduction infrastructure, incentives, and related activities.	$750 million
Environmental and Climate Justice Block Grants (Community-led projects that address environmental and public health harms related to pollution and climate change)	$5 billion
EPA funding to address air pollution under Clean Air Act sections	$315 million total ($265 million for air quality monitoring grants and other activities authorized under CAA sections 102, 103, and 105; and $50 million to carry out specified sections of the CAA with respect to greenhouse gases.)
EPA Low Emissions Electricity Program	$100 million (includes $40 million for consumer education and TA for state and local govs.)
Rebuild and modernize public health departments (support the construction and modernization of health care facilities, including hospitals, community health centers, behavioral health centers, and schools of medicine and nursing; and to expand capacity for training the next generation of primary health care providers)	$35 billion
Make grants available to upgrade existing 9-1-1 infrastructure to Next Generation 9-1-1	$10 billion
Establish a Next Generation 9-1-1 Cybersecurity Center for intergovernmental coordination to protect against cybersecurity threats to NG911	$80 million
Establish a Public Safety Next Generation 9-1-1 Advisory Board	$20 million
Establish a Future of Telecommunications Advisory Council to advise Congress on the development and adoption of 6G wireless technology	$10 million

Additional funding for the Emergency Connectivity Fund established in the American Rescue Plan Act to allow schools and libraries to purchase connected devices and broadband service for students, staff, and library patrons to connect remotely	$4 billion
SEC. 30102. GRANTS TO REDUCE AIR POLLUTION AT PORTS	$3.5 billion

House Agriculture Committee

PROGRAM	COMMITTEE FUNDING LEVEL
Civilian Climate Corps - National Forest System	$2.25 billion
Rural Development water and wastewater grants	$430 million
Rural Partnership Program which will provide flexible grant funding for rural communities to support job growth, build economic resilience, and aid economic recovery in communities impacted by economic transitions and climate change.	$3.870 billion

House Transportation & Infrastructure Committee

PROGRAM	COMMITTEE FUNDING LEVEL
Sec. 110001. Affordable Housing Access Program. This section provides $10 billion to support access to affordable housing and enhance mobility for low-income individuals and residents of disadvantaged or persistent poverty communities. Funds will be administered through a competitive process jointly established by the Secretary of Housing and Urban Development and the Federal Transit Administrator to support projects that provide access to affordable housing, improve mobility for low-income riders, and enhance access to job and educational opportunities and community services. Funds provided under the program will support the establishment of new transit routes; the expansion of service areas; improved frequency on existing routes; the provision of fare-free and reduced-fare transit service; state of good repair for transit facilities; research and workforce activities; route planning; and projects to improve accessibility.	$10 billion
Sec. 110003. Neighborhood Access and Equity Grants.	$4 billion

This section provides $4 billion to support neighborhood equity, safety, and affordable transportation access. Includes $3.95 billion for competitive grants administered by the Federal Highway Administration to reconnect communities divided by existing infrastructure barriers, mitigate negative impacts of transportation facilities or construction projects on disadvantaged or underserved communities, and support equitable transportation planning and community engagement activities. Of this amount, not less than $1.58 billion is set aside for projects in disadvantaged or underserved communities or in communities that have taken steps to ensure that projects do not lead to gentrification or displacement of existing residents. Also includes $50 million to the Federal Highway Administrator to provide technical assistance to local governments to improve project delivery, provide direct capacity-building grants for local project administration, and for other administrative expenses of the Federal Highway Administration.	
Sec. 110006. Traffic Safety Clearinghouse. This section provides $100 million to the National Highway Traffic Safety Administration for awarding grants, cooperative agreements, or contracts to one or more eligible non-profit institutions of higher education to establish and operate a national clearinghouse, identify innovative methods for states to ensure equity in traffic safety enforcement, provide technical assistance to states, and research and develop recommendations and best practices to promote fair and equitable traffic safety enforcement.	$100 million
Sec. 110002. Community Climate Incentive Grants. This section provides $4 billion to reduce surface transportation-related greenhouse gas emissions. Includes $50 million for the Federal Highway Administration to establish a greenhouse gas performance measure; establish an incentive structure for states that demonstrate significant carbon reductions; issue requirements, guidance, and regulations necessary to ensure the reduction of on-road greenhouse gas emissions; and for other administrative expenses for the Federal Highway	$4 billion

Administration. Also includes $950 million for incentive grants to states that make significant progress in reducing emissions or that adopt strategies to achieve net-zero surface transportation emissions by 2050, and $3 billion for non-state entities for projects to reduce carbon emissions.	
Sec. 110008. Local Transportation Priorities. {AKA - Member Designated Projects or "earmarks"} This section provides $6 billion to advance local surface transportation projects.	$6 billion
Sec. 110004. Federal Highway Administration Section 202 Funds. This section provides $1 billion for tribes distributed through the Tribal Transportation Program under section 202 of title 23, United States Code.	$1 billion
Sec. 110005. Territorial Highway Program. This section provides $320 million for territories distributed through the Territorial Highway Program.	$320 million
Sec. 110007. Automated Vehicles and Mobility Innovation. This section provides $8 million to establish a national clearinghouse to research secondary and societal impacts of highly automated vehicles and mobility innovation.	$8 million
Sec. 110009. Passenger Rail Improvement, Modernization, and Emissions Reduction Grants. This section provides $10 billion for high-speed rail corridor assistance under Chapter 261 of Title 49, supporting the planning and development of public high-speed rail projects.	$10 billion
Sec. 110010. Railroad Rehabilitation and Improvement Financing Credit Risk Premium Assistance. This section provides $150 million for credit risk premium assistance under the Railroad Rehabilitation and Improvement Financing program, supporting additional federal financing of railroad infrastructure development.	$150 million
Sec. 110011. Alternative Fuel and Low Emissions Aviation Technology Program.	$1 billion

This section provides $1 billion for the Department of Transportation to support investments for projects that develop, demonstrate, or apply low-emission aviation technologies or produce, transport, blend, or store sustainable aviation fuels.	
Sec. 110012. Implementation of the Carbon Offsetting and Reduction Scheme for International Aviation. This section provides $6 million to help the Federal Aviation Administration fully implement the provisions of the Carbon Offsetting and Reduction Scheme for International Aviation, the system adopted by the International Civil Aviation Organization to reduce aviation's international carbon emissions.	$6 million
EPA grants for rural, small, tribal and economically disadvantaged municipality technical assistance and circuit rider programs and workforce development	$495 million to support small, rural, and other economically-challenged communities in meeting the technical and financial requirements of the Clean Water Act, as well as to invest in maintaining an adequate supply of trained personnel to operate and maintain existing and future sewage treatment plants.
Alternative Water Source Project Grants	$125 million grants for alternative water source projects, including projects for groundwater recharge and potable reuse.
Sewer Overflow and Stormwater Reuse Municipal Grants	$2 billion for sewer overflow and stormwater reuse projects. Provides for a greater federal cost share of projects that serve financially distressed communities.
Individual Household Decentralized Wastewater Treatment System grants	$450 million for the installation, repair, or replacement of domestic septic systems, including investment in connecting households with failing septic systems to public sewer systems. This section prioritizes this investment to low-income households that lack access to sewage treatment technologies, including households that currently use cesspools to capture sewage.
Wastewater Infrastructure Assistance to Colonias	$125 million in wastewater infrastructure investment in the colonias, the residential areas along the U.S.-Mexican border that often lack critical living necessities, including basic sewer systems, which pose potentially serious consequences for public health and quality of life.

House Ways and Means Committee

PROGRAM (Infrastructure Financing)	COST TO THE GOVERNMENT OVER 10 YEARS
Sec. 135101. Credit to issuer for certain infrastructure bonds. Based on the successful Build America Bonds program enacted in the 2009 American Recovery and Reinvestment Act, issuers of qualified infrastructure bonds would receive a tax credit equal to an applicable percentage of the interest, providing direct financing support for infrastructure investments made by state and local governments. The applicable percentage of the credit for interest paid with respect to qualified bonds is determined in the year the bond is issued as follows: 2022 through 2024.....35% 2025.....32% 2026.....30% 2027 and thereafter.....28% State and local governments may claim this credit for bonds whose interest would otherwise be eligible for tax-exempt status in the Internal Revenue Code, and the entirety of whose net proceeds are used for capital expenditures or the operation and maintenance of capital expenditures. This provision requires that 100% of the proceeds of a bond issued under this provision meet the requirements in the Davis-Bacon Act. Payments under this section are grossed up in the event of sequestration. This provision applies to qualified infrastructure bonds issued after December 31, 2021.	$22 billion
Sec. 135102. Advance refunding bonds. Advance refunding refers to a state or local government holding the proceeds of a refunding issue for longer than 90 days before using such proceeds to pay off a refunded issue, allowing State and municipal governments to take advantage of lower interest rates to refinance long-term debt obligations. Prior to repeal in the 2017 Tax Cuts and Jobs Act, interest on advance refunding bonds was exempt from tax. This provision would once again allow interest on advance refunding bonds issued by state and local governments to be exempt from tax. This provision applies to advance refunding bonds	$14.9 billion

issued more than 30 days after date of enactment of this Act.	
Sec. 135103. Permanent modification of small issuer exception to tax-exempt interest expense allocation rules for financial institutions. As a general rule, no deductions are allowed for expenses that are allocable to tax-exempt income, including tax-exempt interest received by holders of certain municipal bonds. The same general rule applies to financial institutions to disallow a deduction for interest expense that is allocable to tax-exempt interest income. However, present law provides an exception for interest expense allocable to certain tax-exempt obligations issued by qualified small issuers, which are defined (in part) as issuers that are not reasonably expected to issue more than $10 million in tax-exempt obligations during a calendar year. This provision revises the definition of qualified small issuers by increasing the $10 million limit to $30 million (indexed annually for inflation). In addition, this provision treats qualified 501(c)(3) bonds as tax-exempt obligations for purposes of the small issuer exception, and makes permanent certain rules related to qualified financings.	$3.9 billion
Sec. 135106. Certain water and sewage facility bonds exempt from volume cap on private activity bonds. This provision exempts from the private activity bond volume cap exempt facility bonds for existing water and sewage facilities as of July 1, 2020.	$2 million
Sec. 135107. Exempt facility bonds for zero-emission vehicle infrastructure. This provision expands the definition of exempt facility bond eligible for tax-exempt private activity bond financing to include any bond issued if 95 percent or more of the net proceeds are to be used to provide zero-emission vehicle infrastructure. Zero-emission vehicle infrastructure is defined as any depreciable property (not including a building and its structural components) used to charge or fuel zero-emissions vehicles. Charging infrastructure that is not exclusively for governmental or commercial fleets must be made available for use by members of the general public, accepts payment by use of a credit card reader, and is capable of charging or fueling vehicles produced by more than one manufacturer.	$116 million

Sec. 135108. Application of Davis-Bacon Act requirements with respect to certain exempt facility bonds. This provision applies Davis-Bacon prevailing wage requirements to all proceeds of exempt facility bonds used for the construction, alteration, or repair of water furnishing facilities, sewage facilities, highway or surface freight transfer facilities, or zero-emissions vehicle infrastructure facilities. This provision applies to bonds issued after date of enactment.	No Revenue Effect
Sec. 135111. Credit for operations and maintenance costs of government-owned broadband. This provision creates a 30% tax credit for State, local, and tribal governments for the operations and maintenance costs of government owned broadband systems. To be eligible for the credit the broadband service must provide a download speed of at least 25 Mbps and an upload speed of at least 3 Mbps. Expenses taken into account for purposes of this credit are capped at $400 per newly subscribed household living within a low-income community. This credit phases down to 26% in 2027, 24% in 2028, and expires at the beginning of 2029.	$256 million
Sec. 135201. Permanent extension of new markets tax credit. This provision makes the New Markets Tax Credit program permanent. For the 2022 and 2023 allocation rounds, it provides an additional allocation amount of $2 billion (for a total of $7 billion in 2022) and $1 billion (for a total of $6 billion in 2023). It sets the allocation amounts at $5 billion for 2024 and all years thereafter. Beginning in 2024, it indexes the annual allocation amount to inflation. Finally, the provision provides AMT relief to taxpayers claiming the NMTC.	$2.3 billion
Sec. 135401. Exclusion of amounts received from state-based catastrophe loss mitigation programs. The provision excludes from gross income certain state-based grants made to homeowners that support mitigation efforts for earthquakes, fires, windstorms, and other disasters.	$122 million
Sec. 135403. Credit for qualified wildfire mitigation expenditures. This provision creates a tax credit equal to 30% of qualified expenditures for individuals and businesses who participate in a qualified state-based wildfire resiliency program. The provision applies to expenditures paid or incurred after the	$387 million

date of enactment, in tax years ending after that date.	
Sec. 135501. Increases in State allocations. The provision increases the 9% housing credit and the small state minimum by 50 percent and phases in this increase over five years. In calendar years 2026 through 2028, the amounts are adjusted for inflation. The increases include the 12.5% expansion in the 9% housing credit passed in 2018. The provision is effective for calendar years after December 31, 2021.	$11 billion
Sec. 135502. Tax-exempt bond financing requirement. This provision temporarily reduces the 50% requirement to 25%, to enable housing credit deals to unlock more 4% credits. The provision is effective for buildings financed by the proceeds of certain tax-exempt bonds issued in calendar years 2022, 2023, 2024, 2025, 2026, 2027, or 2028 (and not financed by previous bonds issued in tax years 2019-2021) for buildings placed in service in taxable years after December 31, 2021.	$9.4 billion
Sec. 135503. Buildings designated to serve extremely low-income households. The provision provides a 50% basis boost for LIHTC buildings that designate at least 20% of their occupied units for extremely low-income tenants and limit rent to no more than 30% of the greater of: 30% of area median income or the federal poverty line. The provision is funded by a set-aside equal to 10% of a state's housing credit allocation (and the set-aside is in addition to this allocation). Certain buildings eligible for the 10% set-aside are also eligible to receive an enhanced low-income housing tax credit. The enhanced credit provision applies to LIHTC buildings receiving either the 9% or 4% housing credit. For purposes of the 9% credit, however, a housing credit agency may not allocate more than 15 percent of the portion of the state's housing credit ceiling amount to such buildings after the date of enactment. Furthermore, for purposes of the 4% credit, a state may not issue more than 10% of its private activity bond volume cap to such buildings. The enhanced credit terminates after December 31, 2031. The provision is effective for allocations and determinations of housing credit dollar amount after December 31, 2021.	$2.6 billion
Sec. 135504. Inclusion of rural areas as difficult development areas.	$2.6 billion

The provision gives states the ability to provide up to a 30 percent basis boost to properties in rural areas if needed for financial feasibility, by qualifying rural areas as Difficult Development Areas. Rural areas are defined as any nonmetropolitan counties or any rural areas designated in a state's qualified action plan and defined by Section 520 of the Housing Act of 1949. This would allow these developments to receive more housing credit equity than would otherwise be available to them. The provision applies to buildings placed in service after December 31, 2021.	
Sec. 135511. Neighborhood homes credit. This provision establishes a new federal tax credit to encourage the rehabilitation of deteriorated homes in distressed neighborhoods. States would receive Neighborhood Homes Investment Act (NHIA) tax credit authority and administer and allocate credits on a competitive basis. NHIA tax credits would be used to cover the gap between development costs and sales prices, up to 35 percent of eligible development costs. Rehabilitated homes must be owner-occupied for investors to receive the credits. Homeowners must be below certain income limitations, sales prices are capped, and qualifying neighborhoods must have elevated poverty rates, lower incomes, and modest home values. Special rules apply to rehabilitations that occur when homes are already owner-occupied prior to and during such rehabilitation. This provision applies to taxable years beginning after December 31, 2021.	$17.7 billion
S**ec. 136101. Extension of credit for electricity produced from certain renewable resources.** The provision extends the production tax credit (PTC), which allows energy producers to claim a credit based on electricity produced from renewable energy resources. The provision provides a base credit rate of 0.5 cents/kilowatt hour, and the bonus credit rate of 2.5 cents/kilowatt hour. In order to claim the credit at the bonus credit rate, taxpayers must satisfy 1.) prevailing wage requirements for the duration of the construction of the project and for each year during the ten year credit period and	$42.8 billion

2.) apprenticeship requirements during the construction of the project. Projects which commence construction before date of enactment or have a maximum net output of less than one megawatt shall be treated as eligible for the bonus rate. The base and bonus credit rates phase down to 80% of their indexed value for facilities which commence construction in 2032, followed by 60% for facilities which commence construction in 2033. No credit is allowed for facilities which commence construction in 2034 and thereafter. Most facilities: The PTC for the following facilities is extended through the end of 2031, phasing down to 80% of the applicable rate in 2032, and 60% of the applicable rate in 2033: • landfill gas (municipal solid waste), • trash (municipal solid waste), • qualified hydropower, • marine and hydrokinetic renewable energy facilities, and • Geothermal. Wind: The PTC for wind energy is increased to the full appliable credit rate through the end of 2031, phasing down to 80% in 2032, and 60% in 2033. Solar: The PTC for solar energy is revived and extended through 2031, phasing down to 80% of the applicable credit rate in 2032, and 60% of the applicable credit rate in 2033. Taxpayers may continue to claim the applicable credit value of the Section 48 ITC in lieu of the PTC with respect to such property. Taxpayers may claim an increased credit for facilities placed into service after December 31, 2021 if such facilities meet domestic requirements described in this subtitle. This provision provides a base credit increase of 2% of the amount otherwise allowable with respect to such facility, or a bonus credit increase of 10% of the amount otherwise allowable with respect to such facility. These values are not subject to phasedown in 2032 and 2033. These amendments made by this	

provision shall apply to facilities placed into service after date of enactment. **Newly eligible property:** The ITC is expanded to include energy storage technology and linear generators. These technologies are eligible for a 6% base credit rate or a 30% bonus credit rate through the end of 2031, phasing down in 2032 and 2033. No credit is allowed with respect to such energy property which commences construction after 2033 or not placed in service before 2036. These technologies are briefly described as follows: • Energy storage technology uses batteries and other storage technology to store energy for conversion to electricity and has a minimum capacity of 5 kWh, or to store energy to heat or cool a structure. • Linear generators convert fuel into electricity through electromechanical means using a linear generator assembly without the use of rotating parts. The credit for linear generators is limited to systems with a nameplate capacity of at least 1 kW. • Microgrid Controllers control the energy resources and loads needed to maintain acceptable frequency, voltage, or economic dispatch of a microgrid capable of operating as a single controllable entity independent from the electrical grid. • Dynamic Glass or electrochromic glass which uses electricity to change its light transmittance properties to heat or cool a structure. • Biogas property which converts biomass into a gas which consists of not less than 52% methane, or is concentrated by such system into a gas which consists of not less than 52 % methane, and captures such gas for productive use. Taxpayers may claim an increased credit with respect to energy property placed into service after December 31, 2021 if such property meets the domestic requirements described in this subtitle. This provision provides an increase in the base credit rate of 2% or an increase in the bonus credit rate of 10% with respect to the credit percentage allowable for such facility. These amounts are not subject phasedown in 2032 and 2033. These amendments made by this provision shall apply to facilities placed into service after December 31, 2021. The amendments pertaining to newly eligible property	

apply to periods after December 31, 2021 under rules similar to section 48(m) (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).	
Sec. 136106. Zero emissions facility credit. This provision provides for a 30% credit, to be allocated by the Secretary, for qualified investment with respect to any zero emissions facility of the taxpayer. Qualified investment is defined as the basis of eligible property placed in service by the taxpayer which is part of a zero emissions facility. In order for a project to be eligible for the zero emissions facility credit, taxpayers must satisfy 1.) prevailing wage requirements for the duration of the construction of the project and for five years after the project is placed into service, and 2.) apprenticeship requirements during the construction of the project. A zero emissions facility means any facility which generates electricity, does not generate greenhouse gases, and utilizes a technology or process which is not in widespread use for commercial generation of electricity. For purposes of this credit, no portion of a zero emissions facility may be a qualified facility for purposes of the Section 45 PTC or Section 45Q, an advanced nuclear power facility, or energy property for purposes of the Section 48 ITC. The annual credit limitation of which the secretary may allocate is $250,000,000 for calendar years 2022 through 2031 and zero for calendar years thereafter. The annual credit limitation shall be increased by the amount of any unused allocations from the preceding calendar year, but not beyond 2031. In determining which zero emissions facilities to allocate such credits, the Secretary, after consultation with the Secretary of Energy and the Administrator of the Environmental Protection Agency, shall take consider which facilities: • will result in the greatest reduction of greenhouse gas emissions, • have the greatest potential for technological innovation and deployment, and	Negligible Revenue Effect

• will result in the greatest reduction of local environmental effects that are harmful to human health. Such applicants shall provide written assurances to the Secretary that all laborers and mechanics employed by contractors and subcontractors shall be paid prevailing wages. This provision shall be made effective beginning after December 31, 2021.	
PROGRAMS (SOCIAL SAFETY NET PROGRAMS)	**COST TO THE GOVERNMENT OVER 10 YEARS**
Sec. 137102. Extension and Modification of Child Tax Credit and Advance Payment for 2022. Provides a one-year extension of the child tax credit (CTC) and advance payment through 2022. Increases the safe harbor amount to \$3,000 (\$3,600 for a child under the age of 6) for certain taxpayers in cases where repayment may be required because of excess in prior payments. For any months after the due date of taxpayer's return for 2021 taxable year, such taxpayer must make an affirmative election to receive advance payment by filing a return, submitting information through on-line portal, or in any manner provided by the Secretary. The \$3,000 and \$3,600 dollar amounts are indexed for inflation in this year. The provision eliminates the Social Security Number requirement for qualifying children, which was added by the Tax Cuts and Jobs Act (TCJA)	Total for these three provisions -- \$556 billion
Sec. 137103. Establishment of Monthly Child Tax Credit with Advance Payment Through 2025. Adds new section 24A and new section 7527B to establish a monthly Child Tax Credit ("CTC") fully refundable with advance payment through taxable years 2025. For this period, children age 0- 17 qualify for the credit. The amount of credit is \$250 per child and \$300 for a child under age 6. The monthly CTC begins to phase out for households with income above \$150,000 (for joint filers), and finishes phasing out at \$400,000. A "look-back rule" for the phaseout threshold allows taxpayers to use prior-year (or prior-prior year) income for purposes of determining the phaseout of the credit. This rule keeps taxpayers eligible for the credit even when their income	

rises above the phaseout range in a single year. A taxpayer may only receive monthly credits for a child that meets certain requirements, the satisfaction of which makes that child a “specified child.” A specified child is one that has the same principal place of abode as the taxpayer for more than half of the month, is younger than the taxpayer and will not attain the age of 18 before the end of the calendar year, and who receives care from the taxpayer. Tie-breaker rules are provided for situations where a child is a specified child for more than one taxpayer, with a preference going first to parents, and then to relatives, of the child. Pursuant to the rules described above, the TCJA requirement that Social Security Numbers are necessary for a child to receive the credit is repealed. A taxpayer may receive the monthly CTC only during a fixed period of time, referred to as the period of presumptive eligibility, with respect to a specified child. The purpose of this period is to give both taxpayers and the IRS clarity about whether a taxpayer is eligible for advance payments. This period is established if the Secretary determines that the taxpayer has a place of abode in US or Puerto Rico, is eligible to receive monthly advance payment for the month, and that the taxpayer expects the eligibility to last for at least three months total. Taxpayers will be required to reaffirm their presumptive eligibility each year to continue receiving advance payments. In addition, the Secretary may automatically enroll a child for advance payments based on birth records or information obtained from other government programs. The provision directs the Secretary to maintain the previously established online portal to allow taxpayers to elect to begin or cease receiving advanced payments, and to provide information regarding changes in income, marital status, and number of qualifying children for purposes of determining each taxpayer’s maximum eligible credit.	

Under a limited set of circumstances, recapture of payments received by the taxpayer is required. Recapture occurs if the taxpayer's eligibility for monthly CTC payments was determined on the basis of fraud or a reckless or intentional disregard of rules, or if the taxpayer understated their income or misstated their filing status on the IRS on-line portal. Where more than one taxpayer claims a child for the same month, the provision directs the Secretary to establish a procedure under which a determination may be made as to the appropriate taxpayer to whom the advance payment should be made, any appropriate amount of retroactive payments due to the taxpayer during the determination process, and if applicable, any recapture amounts. In case of any failure or delay in establishing a period of presumptive eligibility with respect to a child for which a taxpayer should have been eligible, the taxpayer may receive a retroactive payment covering a period of up to 3 months. A taxpayer may take advantage of such a grace period only once within any 36-month period. If the Secretary determines that such failure or delay was due to hardship, the taxpayer may receive a retroactive payment covering a period of up to 6 months. Advance payments are generally not subject to administrative offset for past-due federal or state debts, including offset for past-due child support. Additionally, the advance payments are also exempt from bank garnishment or levy by private debt collectors. The provision extends the fully refundable CTC to the territories. With respect to mirror code territories (I.e., the USVI, Guam, and CNMI), the Treasury Department will fully reimburse these territories the cost of the CTC for taxable years beginning after 2022 and before 2026. With respect to American Samoa, which does not have a mirror code, Treasury is instructed to make payments in an amount estimated by Treasury as being equal to the aggregate amount of	

benefits that would have been provided if American Samoa had a mirror code in place. Such payments, including administrative expenses, will be made for taxable years beginning after 2022 and before 2026. Puerto Rico, which does not have a mirror code, will receive the refundable credit and advance payment by having its residents file for the CTC directly with the IRS. The provision adds new section 24B to retain the $500 nonrefundable tax credit for dependents other than child dependents, and indexes the value of this credit for inflation. The credit begins to phase out for individuals earning more than $400,000 (for joint filers). The credit terminates for taxable years beginning after 2025.	
Sec. 138104. Refundable Child Tax Credit After 2025. Reinstates the child tax credit under section 24, as amended by prior sections, as fully refundable for taxable years after 2025.	
Sec. 137201. Certain Improvements to the Child and Dependent Care Credit Made Permanent. Makes permanent the modifications to the child and dependent care tax credit ("CDCTC") made for 2021 in the American Rescue Plan. Those modifications make the credit fully refundable and increase the maximum credit rate to 50 percent. The phaseout threshold begins at $125,000 instead of $15,000. The amount of child and dependent care expenses that are eligible for the credit are increased to $8,000 for one qualifying individual and $16,000 for two or more qualifying individuals (such that the maximum credits are $4,000 and $8,000). At $125,000 the credit percentage begins to phase out, and plateaus at 20 percent. This 20 percent credit rate phases out for taxpayers whose AGI is in excess of $400,000, such that taxpayers with income in excess of $500,000 are not eligible for the credit. Both the maximum credit amount, and the phaseout threshold, are indexed for inflation. Provides for a reimbursement of mirror code territories for the costs of this refundable credit. Additionally, for non-mirror code territories (Puerto	$95 billion

Rico and American Samoa), provides a reimbursement for the aggregate value of such a credit, provided the territory develops a plan, approved by the Secretary, to distribute these amounts to its residents.	
Sec. 137202. Increase in Exclusion for Employer-Provided Dependent Care Made Permanent. Makes permanent the American Rescue Plan increase in the exclusion for employer-provided dependent care assistance. Thus, the maximum exclusion is permanently increased to $10,500 ($5,250 in the case of a separate return filed by a married individual). These dollar amounts are indexed for inflation.	$3.3 billion
Sec. 137401. Certain Improvements to the Earned Income Tax Credit Made Permanent. Makes the temporary expansion the eligibility and the amount of the earned income tax credit for taxpayers with no qualifying children (the "childless EITC") enacted in the American Rescue Plan permanent. In particular, the minimum age to claim the childless EITC is reduced from 25 to 19 (except for certain full-time students) and the upper age limit for the childless EITC is eliminated. This section also increases the childless EITC amount by increasing the credit percentage and phaseout percentage from 7.65 to 15.3 percent, increasing the income at which the maximum credit amount is reached to $9,820, and increasing the income at which phaseout begins to $11,610 for non-joint filers. Under these parameters, the maximum credit amount increases from $543 to $1,502. The provision contains special rules regarding the application of the credit for former foster youth and homeless youth. As with all other parameters of the EITC, these amounts are indexed for inflation, and will be indexed beginning in 2022. Makes permanent the temporary provision included in the American Rescue Plan allowing a taxpayer to use the taxpayer's prior-year earned income for purposes of computing the EITC, in the event that a taxpayer's earned income in the current taxable year has fallen. This provision allows consistency in the value of the EITC for taxpayers who may have lost a job, or whose income has fallen temporarily.	$135 billion

Major Tax Provisions	**Amount Raised or (Costs) over 10 years**
an increase in the top corporate tax rate to 26.5%	$540 billion
Increase the top rate on the individual income tax to 39.6% on taxable income above $400,000/$450,000.	$170 billion
expiration of the 2017 Tax Cuts and Jobs Act-doubled estate tax exemption after 2021 rather than after 2025.	$127 billion
Allow an above-the-line deduction of up to $250 in union dues paid.	($4.2 billion)
Increase the top tax rate on long-term capital gains and qualified dividends to 25%	$123 billion
Increase in tax on certain tobacco products and generally effective imposition of tax on nicotine	$96 billion
Total raised by tax provisions	**$2 trillion**