

**Effects on Direct Spending for Senate Amendment 4301, a Substitute for H.R. 4213, the American Jobs and Closing Tax Loopholes Act of 2010**

June 8, 2010

(As introduced in the Senate on June 8, 2010--FRA10261)

by fiscal year, in millions of dollars

CHANGES IN DIRECT SPENDING

Section Number/Description		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-2014	2010-2015	2010-2019	2010-2020
<b>Title I (Infrastructure Incentives)</b>																
Extension of Build America Bonds 1/	BA	0	484	1,949	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	7,892	10,622	21,540	24,270
	Outlays	0	484	1,949	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	7,892	10,622	21,540	24,270
Extension and Additional Allocations of Recovery Zone Bond Authority 1/	BA	14	70	141	141	141	141	141	141	141	141	141	507	648	1,212	1,353
	Outlays	14	70	141	141	141	141	141	141	141	141	141	507	648	1,212	1,353
<b>Subtotal (Title I)</b>	<b>BA</b>	<b>14</b>	<b>554</b>	<b>2,090</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>8,399</b>	<b>11,270</b>	<b>22,752</b>	<b>25,623</b>
	<b>Outlays</b>	<b>14</b>	<b>554</b>	<b>2,090</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>2,871</b>	<b>8,399</b>	<b>11,270</b>	<b>22,752</b>	<b>25,623</b>
<b>Title II (Extension of Expiring Provisions)</b>																
Direct Payment of Energy Efficient Appliances Tax Credit 1/	BA	68	2	0	0	0	0	0	0	0	0	0	69	69	69	69
	Outlays	68	2	0	0	0	0	0	0	0	0	0	69	69	69	69
Election for Direct Payment of Low-income Housing Credit for 2010 1/	BA	3,112	1,334	0	0	0	0	0	0	0	0	0	4,446	4,446	4,446	4,446
	Outlays	3,112	1,334	0	0	0	0	0	0	0	0	0	4,446	4,446	4,446	4,446
Temporary Increase in Limit on Cover Over of Rum Excise Taxes to Puerto Rico and the Virgin Islands	BA	104	27	0	0	0	0	0	0	0	0	0	131	131	131	131
	Outlays	104	27	0	0	0	0	0	0	0	0	0	131	131	131	131
Payment to American Samoa in lieu of Extension of Economic Development Credits	BA	18	0	0	0	0	0	0	0	0	0	0	18	18	18	18
	Outlays	18	0	0	0	0	0	0	0	0	0	0	18	18	18	18
<b>Subtotal (Title II)</b>	<b>BA</b>	<b>3,302</b>	<b>1,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,664</b>	<b>4,664</b>	<b>4,664</b>	<b>4,664</b>
	<b>Outlays</b>	<b>3,302</b>	<b>1,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,664</b>	<b>4,664</b>	<b>4,664</b>	<b>4,664</b>
<b>Title III (Pension Relief)</b>																
Pension Benefit Guaranty Corporation	BA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Outlays	0	0	-70	-130	-200	-260	-130	-100	-30	100	160	-400	-660	-820	-660
<b>Title IV (Revenue Offsets)--Remove Single-Incident Expenditure Caps for the Oil Spill Liability Trust Fund</b>																
	BA	0	500	400	100	0	0	0	0	0	0	0	1,000	1,000	1,000	1,000
	Outlays	0	500	400	100	0	0	0	0	0	0	0	1,000	1,000	1,000	1,000
<b>Title V (Unemployment, Health, Other Assistance)</b>																
<b>Subtitle A (Unemployment Insurance/Other)</b>																
Extension of Unemployment Insurance Provisions 2/	BA	12,205	26,555	0	0	0	0	0	0	0	0	0	38,760	38,760	38,760	38,760
	Outlays	12,205	26,555	0	0	0	0	0	0	0	0	0	38,760	38,760	38,760	38,760

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Coordination of Emergency Unemployment Compensation with Regular Compensation 3/	BA	40	70	0	0	0	0	0	0	0	0	0	110	110	110	110
	Outlays	40	70	0	0	0	0	0	0	0	0	0	110	110	110	110
Extension of Emergency Contingency Fund (Temporary Aid for Needy Families)	BA	51	2,470	-32	-6	-3	0	0	0	0	0	0	2,480	2,480	2,480	2,480
	Outlays	9	1,861	473	88	40	7	2	0	0	0	0	2,471	2,478	2,480	2,480
<b>Subtotal (Subtitle A)</b>	<b>BA</b>	<b>12,296</b>	<b>29,095</b>	<b>-32</b>	<b>-6</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,350</b>	<b>41,350</b>	<b>41,350</b>	<b>41,350</b>
	<b>Outlays</b>	<b>12,254</b>	<b>28,486</b>	<b>473</b>	<b>88</b>	<b>40</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,341</b>	<b>41,348</b>	<b>41,350</b>	<b>41,350</b>
<b>Subtitle B (Health Provisions)</b>																
Establish a CMS-IRS data match to identify fraudulent providers	BA	0	0	-38	-38	-50	-50	-50	-50	-50	-50	-50	-125	-175	-375	-425
	Outlays	0	0	-38	-38	-50	-50	-50	-50	-50	-50	-50	-125	-175	-375	-425
Other Health Provisions	BA	-8	39,451	4,407	260	73	71	77	34	58	72	76	44,183	44,254	44,495	44,571
	Outlays	-8	39,451	4,407	260	73	71	77	34	58	72	76	44,183	44,254	44,495	44,571
<b>Subtotal (Subtitle B)</b>	<b>BA</b>	<b>-8</b>	<b>39,451</b>	<b>4,369</b>	<b>222</b>	<b>23</b>	<b>21</b>	<b>27</b>	<b>-16</b>	<b>8</b>	<b>22</b>	<b>26</b>	<b>44,057</b>	<b>44,078</b>	<b>44,119</b>	<b>44,145</b>
	<b>Outlays</b>	<b>-8</b>	<b>39,451</b>	<b>4,369</b>	<b>222</b>	<b>23</b>	<b>21</b>	<b>27</b>	<b>-16</b>	<b>8</b>	<b>22</b>	<b>26</b>	<b>44,057</b>	<b>44,078</b>	<b>44,119</b>	<b>44,145</b>
<b>Subtotal (Title V)</b>	<b>BA</b>	<b>12,288</b>	<b>68,546</b>	<b>4,337</b>	<b>216</b>	<b>20</b>	<b>21</b>	<b>27</b>	<b>-16</b>	<b>8</b>	<b>22</b>	<b>26</b>	<b>85,407</b>	<b>85,428</b>	<b>85,469</b>	<b>85,495</b>
	<b>Outlays</b>	<b>12,246</b>	<b>67,937</b>	<b>4,842</b>	<b>310</b>	<b>63</b>	<b>28</b>	<b>29</b>	<b>-16</b>	<b>8</b>	<b>22</b>	<b>26</b>	<b>85,398</b>	<b>85,426</b>	<b>85,469</b>	<b>85,495</b>
<b>Title VI (Other Provisions)</b>																
Allocation of Geothermal Receipts	BA	8	0	0	0	0	0	0	0	0	0	0	8	8	8	8
	Outlays	8	0	0	0	0	0	0	0	0	0	0	8	8	8	8
Small Business Loan Guarantee Enhancement Extensions	BA	510	0	0	0	0	0	0	0	0	0	0	510	510	510	510
	Outlays	96	323	61	30	0	0	0	0	0	0	0	510	510	510	510
Emergency Agriculture Disaster Assistance	BA	1,684	-161	0	0	0	0	0	0	0	0	0	1,523	1,523	1,523	1,523
	Outlays	373	1,150	0	0	0	0	0	0	0	0	0	1,523	1,523	1,523	1,523
Summer Employment for Youth	BA	1,000	35	0	0	0	0	0	0	0	0	0	1,035	1,035	1,035	1,035
	Outlays	270	460	215	35	0	0	0	0	0	0	0	980	980	980	980
Housing Trust Fund	BA	1,065	0	0	0	0	0	0	0	0	0	0	1,065	1,065	1,065	1,065
	Outlays	479	426	160	0	0	0	0	0	0	0	0	1,065	1,065	1,065	1,065
Individual Indian Money Account Litigation Settlement Act of 2010	BA	3,412	0	0	0	0	0	0	0	0	0	0	3,412	3,412	3,412	3,412
	Outlays	1,437	350	400	500	325	200	100	75	25	0	0	3,012	3,212	3,412	3,412

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Appropriation of Funds for Final Settlement of Claims for Black Farmers Discrimination Litigation	BA	1,150	0	0	0	0	0	0	0	0	0	0	1,150	1,150	1,150	1,150
	Outlays	230	690	230	0	0	0	0	0	0	0	0	1,150	1,150	1,150	1,150
Expansion of Eligibility for Concurrent Receipt for Veterans	BA	0	181	315	14	20	24	25	26	26	27	27	530	554	658	685
	Outlays	0	166	306	38	20	24	25	26	26	27	27	530	554	658	685
Extension of Use of 2009 Poverty Guidelines	BA	107	190	0	0	0	0	0	0	0	0	0	297	297	297	297
	Outlays	117	200	0	0	0	0	0	0	0	0	0	317	317	317	317
Refunds Disregarded in the Administration of Federal Programs and Federally Assisted Programs	BA	2	0	0	0	0	0	0	0	0	0	0	2	2	2	2
	Outlays	2	0	0	0	0	0	0	0	0	0	0	2	2	2	2
State Court Improvement Program	BA	0	20	0	0	0	0	0	0	0	0	0	20	20	20	20
	Outlays	0	6	10	3	1	0	0	0	0	0	0	20	20	20	20
Highway Provisions	BA	417	417	417	417	417	417	417	417	417	417	417	2,085	2,502	4,170	4,587
	Outlays	19	130	160	39	19	16	8	4	4	0	0	367	383	399	399
Extensions of Duty Suspensions on Cotton Shirting Fabrics and Related Provisions	BA	0	16	16	16	5	0	0	0	0	0	0	53	53	53	53
	Outlays	0	16	16	16	5	0	0	0	0	0	0	53	53	53	53
Amendment of Travel Promotion Act of 2009 4/	BA	-10	-10	-10	0	0	-80	0	0	0	0	0	-30	-110	-110	-110
	Outlays	-6	-1	6	-23	-7	-120	30	10	0	0	0	-30	-150	-110	-110
<b>Subtotal (Title VI)</b>	<b>BA</b>	<b>9,345</b>	<b>688</b>	<b>738</b>	<b>447</b>	<b>442</b>	<b>361</b>	<b>442</b>	<b>443</b>	<b>443</b>	<b>444</b>	<b>444</b>	<b>11,660</b>	<b>12,021</b>	<b>13,793</b>	<b>14,237</b>
	<b>Outlays</b>	<b>3,025</b>	<b>3,916</b>	<b>1,564</b>	<b>639</b>	<b>364</b>	<b>120</b>	<b>163</b>	<b>115</b>	<b>55</b>	<b>27</b>	<b>27</b>	<b>9,507</b>	<b>9,627</b>	<b>9,987</b>	<b>10,014</b>
<b>Total Direct Spending</b>	<b>BA</b>	<b>24,949</b>	<b>71,651</b>	<b>7,565</b>	<b>3,634</b>	<b>3,333</b>	<b>3,253</b>	<b>3,340</b>	<b>3,298</b>	<b>3,322</b>	<b>3,337</b>	<b>3,341</b>	<b>111,132</b>	<b>114,385</b>	<b>127,682</b>	<b>131,023</b>
	<b>Outlays</b>	<b>18,587</b>	<b>74,270</b>	<b>8,826</b>	<b>3,790</b>	<b>3,097</b>	<b>2,759</b>	<b>2,933</b>	<b>2,870</b>	<b>2,904</b>	<b>3,020</b>	<b>3,084</b>	<b>108,570</b>	<b>111,328</b>	<b>123,055</b>	<b>126,140</b>

Notes: Components may not sum to totals because of rounding; BA = Budget Authority.

1. Estimate provided by the staff of the Joint Committee on Taxation.
2. In addition, the provision would reduce revenues by \$740 million over the 2010-2020 period.
3. In addition, the provision would reduce revenues by \$163 million over the 2010-2020 period.
4. In addition, the provision would reduce revenues by \$15 million over the 2010-2020 period.