

Amendment List
Preserving Americas Transit and Highways (PATH) Act
June 26, 2014

Committee Number	Senator	Summary	Offset
1	Wyden #1	Orphan Earmarks Act	None Required
2	Wyden #2	Amendment Transferring Funds from the Leaking Underground Storage Trust Fund to the Highway Trust Fund	None Required
3	Wyden #3	Amendment to Provide the Department of Treasury and the IRS Explicit Authority to Regulate Paid Tax Return Preparers	None Required
4	Wyden #4	Establishing Expedited Procedure for a Long-Term Transportation Funding Bill	None Required
5	Wyden #5	Expressing the Sense of the Senate of the Need to Pass a Long-Term Transportation Funding Bill	None Required
6	Wyden #6	Improve Compliance and Decrease Fraud in the AOTC	None provided
7	Wyden #7	Amendment to Include Tax Cuts Contained in the EXPIRE Act of 2014	None provided
8	Rockefeller #1	Multimodal Transportation Account	N/A
9	Rockefeller #2	This amendment is the text of the CARE Act, S. 468	TBD
10	Rockefeller #3	Reduce the Private Sector Contribution Requirement for QZABs	Extend EITC preparer due diligence requirements to child tax credit
11	Schumer/Carper/ Menendez/Warner/ Cardin #1	2014 Transit Benefit Extensions	Offset to be provided
12	Cantwell/Bennet #1	Enhance Infrastructure Development	TBD
13	Nelson/Isakson #1	To allow for the continuation of a normal retirement age of 30 years in service for currently existing defined benefit pension plans	N/A, we believe this amendment will raise revenue

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14	Menendez/Enzi /Schumer/Isakson/ Carper/Roberts/ Brown/Bennet/ Nelson/Warner #1	Real Estate and Infrastructure Investment and Jobs Amendment	Offset to be provided upon consideration
15	Menendez #2	Sustainable Water Infrastructure Act	Offset to be provided upon consideration
16	Carper #1	To amend the Internal Revenue Code to restore the purchasing power of 1993 highway motor fuel tax rates, and thereafter allow for the annual adjustment of such rates based on inflation	This proposal would lead to increased revenue collection from highway user fees and does not need offset
17	Brown #1	The Fair Playing Field Act	This language (S. 1706 with the professional services modification) raises \$5.698 billion over the ten- year window
18	Brown/Cardin #2	Strikes and replaces revenue provisions in the Chairman's Mark with the "Fair Playing Field Act"	This language (S. 1706 with the professional services modification) raises \$5.698 billion over the ten- year window
19	Brown #3	Extending and Expanding the Health Coverage Tax Credit (HCTC)	TBD
20	Brown #4	The Working Families Tax Relief Act	TBD
21	Brown #5	The Supplemental Security Income (SSI) Restoration Act	TBD
22	Brown #6	The Strengthening Social Security Act	TBD
23	Bennet/Burr/ Hatch #1	Liquefied Natural Gas Excise Tax Equalization	TBD
24	Bennet #2	Establish an American Infrastructure Fund	TBD

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25	Bennet #3	Clarify the tax treatment of mutual ditch and irrigation companies	TBD
26	Casey #1	Revising the Inland Waterways Trust Fund Financing Rate	Not needed
27	Warner #1	Establish an Infrastructure Financing Authority	This amendment will be modified at the appropriate time to provide an offset
28	Hatch/Roberts/ Cornyn/Thune/ Isakson #1	Replace all of the offsets with alternative offsets	
29	Hatch #2	Require outsourcing of food and beverage services on Amtrak and transfer savings into the Highway Trust Fund	According to a report prepared by the Amtrak Office of Inspector General in October of 2013, titled "Food and Beverage Service: Potential Opportunities to Reduce Losses" from FY 2006 through FY 2012, Amtrak's food and beverage service incurred direct operating losses of more than \$609 million
30	Hatch #3	Rescind Orphan Earmarks, as specified by S. 2370 filed by Senator Coburn	The "Orphan Earmarks Act," S. 2370, as filed by Senator Coburn, would rescind Department of Transportation earmarks that are 10 years old or older as to which 90 percent of the dollar amount of the earmark of funds remains available for obligation

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31	Hatch/Isakson #4	Temporarily repeal Davis-Bacon requirements for highway projects until a long-term transportation bill is enacted into law	The Davis-Bacon Act requires that all federally funding projects worth more than \$2,000 must pay workers a "prevailing wage," which, according to a study released by the Republican staff of the Joint Economic Committee, has resulted in wages being 22 percent higher, on average, than prevailing market rates
32	Hatch #5	Strike and Replace Tax Increases Contained in the Chairman's Mark of an equal amount to the offsets provided below	Repeal of Plug-In Vehicle Credit. IRS private debt collection contracts and LUST transfer
33	Roberts #1	Establishing a Special Investigator to Make a Full and Thorough Examination of the Internal Revenue Service Exemption Application Process for 501(c)(3) and 501(c)(4)	To be determined
34	Enzi/Carper #1	To allow for the annual adjustment of highway motor fuels tax rates per inflation	No offset is necessary

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35	Enzi #2	To repeal a limitation on annual payments under the Surface Mining Control and Reclamation Act of 1977	Remove an estimated \$650 million from the Highway Trust Fund over 10 years and replace that money by requiring filers to have Social Security Numbers in order to qualify for the Additional Child Tax Credit, which the Joint Committee on Taxation estimates will save approximately \$20 billion over 10 years
36	Enzi #3	To repeal a limitation on annual payments under the Surface Mining Control and Reclamation Act of 1977	from the Highway Trust Fund over 10 years and replace that money by opening the Arctic National Wildlife Refuge to drilling, which CBO estimates will increase gross federal receipts by \$5 billion over 10 years
37	Enzi #4	To strike the mortgage information return provision from the bill	To be identified later
38	Enzi #5	To restore States' sovereign rights to enforce State and local sales and use tax laws	CBO estimates that S. 743 would have no impact on the federal budget. The bill would not affect direct spending or revenues
39	Thune/Hatch/ Roberts #1	Spending Reform and American Energy Production Substitute	
40	Thune/Hatch #2	Replace HVUT and Stretch IRA Provision with Spending Reforms	

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41	Portman #1	Replace offsets with expanded non-security, non-Medicare Mandatory Sequester	This amendment strikes \$9 billion in savings and replaces it with \$10 billion in savings
42	Portman #2	Replace Stretch IRA Provision and Move Research and Education Programs into the Discretionary Appropriations Process	This amendment strikes \$3.7 billion in savings and replaces it with \$4 billion in savings
43	Portman #3	Free States to spend gas taxes on their transportation priorities	None
44	Toomey #1	To reserve federal transportation funds for national infrastructure priorities	
45	Toomey #2	To ease federal burdens on state and local governments recovering from catastrophic events	
46	Toomey #3	To rescind funds for high speed rail projects and use that money to fund national infrastructure projects	