

[SA 3582](#). Mr. WYDEN (for himself and Mr. Hatch) submitted an amendment intended to be proposed by him to the bill [H.R. 5021](#), 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; which was ordered to lie on the table; as follows:

Strike title II and insert the following:

TITLE II--REVENUE PROVISIONS

SEC. 2001. SHORT TITLE, ETC.

(a) Short Title.--This title may be cited as the ``Preserving America's Transit and Highways Act of 2014''.

(b) Amendment of 1986 Code.--Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

Subtitle A--Extension of Trust Fund Expenditure Authority

SEC. 2011. EXTENSION OF TRUST FUND EXPENDITURE AUTHORITY.

(a) Highway Trust Fund.--Section 9503 is amended--

(1) by striking ``before October 1, 2014,''' in subsections (b)(6)(B), (c)(1), and (e)(3), and

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

(b) Sport Fish Restoration and Boating Trust Fund.--Section 9504 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 ``before October 1, 2014,''' in subsection (d)(2).

(c) Leaking Underground Storage Tank Trust Fund.--Paragraph (2) of section 9508(e) is amended by striking ``before October 1, 2014,'''.

(d) Effective Date.--The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 2012. FURTHER APPROPRIATIONS TO TRUST FUND.

Subsection (f) of section 9503 is amended by redesignating paragraph (5) as paragraph (6) and by inserting after paragraph (4) the following new paragraph:

``(5) Further appropriations to trust fund.--For fiscal year 2014, out of money in the Treasury not otherwise appropriated, there is hereby appropriated, in addition to

any amounts under paragraph (4), to--

``(A) the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund, \$7,824,000,000, and
``(B) the Mass Transit Account of the Highway Trust Fund, \$2,000,000,000.''.

Subtitle B--Other Revenue Provisions

SEC. 2021. ADDITIONAL INFORMATION ON RETURNS RELATING TO MORTGAGE INTEREST.

(a) In General.--Paragraph (2) of section 6050H(b) is amended by striking ``and'' at the end of subparagraph (C), by redesignating subparagraph (D) as subparagraph (I), and by inserting after subparagraph (C) the following new subparagraphs:

``(D) the unpaid balance with respect to such mortgage at the close of the calendar year,
``(E) the address of the property securing such mortgage,
``(F) information with respect to whether the mortgage is a refinancing that occurred in such calendar year,
``(G) the amount of real estate taxes paid from an escrow account with respect to the property securing such mortgage,
``(H) the date of the origination of such mortgage, and''.

(b) Payee Statements.--Subsection (d) of section 6050H is amended by striking ``and'' at the end of paragraph (1), by striking the period at the end of paragraph (2) and inserting `` , and'', and by inserting after paragraph (2) the following new paragraph:

``(3) the information required to be included on the return under subparagraphs (D), (E), (F), (G) and (H) of subsection (b)(2).''.

(c) Effective Date.--The amendments made by this section shall apply to returns and statements the due date for which (determined without regard to extensions) is after December 31, 2015.

SEC. 2022. CLARIFICATION OF 6-YEAR STATUTE OF LIMITATIONS IN CASE OF OVERSTATEMENT OF BASIS.

(a) In General.--Subparagraph (B) of section 6501(e)(1) is amended--

(1) by striking ``and'' at the end of clause (i), by redesignating clause (ii) as clause (iii), and by inserting after clause (i) the following new clause:

``(ii) An understatement of gross income by reason of an overstatement of unrecovered cost or other basis is an omission from gross income; and'',

(2) by inserting ``(other than in the case of an overstatement of unrecovered cost or other basis)'' in clause (iii) (as so redesignated) after ``In determining the amount omitted from gross income'', and

(3) by inserting ``amount omitted from'' after ``Determination of'' in the heading thereof.

(b) Effective Date.--The amendments made by this section shall apply to--

(1) returns filed after the date of the enactment of this Act, and

(2) returns filed on or before such date if the period specified in section 6501 of the Internal Revenue Code of 1986 (determined without regard to such amendments) for assessment of the taxes with respect to which such return relates has not expired as of such date.

SEC. 2023. ADDITIONAL TRANSFER FROM THE LEAKING UNDERGROUND STORAGE TANK TRUST FUND TO THE HIGHWAY TRUST FUND.

(a) In General.--Subsection (c) of section 9508 is amended--

(1) in paragraph (1), by striking ``paragraph (2)'' and inserting ``paragraphs (2) and (3)'' , and

(2) 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)(3) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.''

(b) Transfer to Highway Trust Fund.--Paragraph (3) of section 9503(f) is amended by striking ``section 9508(c)(2).'' and inserting ``paragraphs (2) and (3) of section 9508(c).''.

(c) Effective Date.--The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 2024. EQUALIZATION OF EXCISE TAX ON LIQUEFIED NATURAL GAS AND LIQUEFIED PETROLEUM GAS.

(a) Liquefied Petroleum Gas.--

(1) In general.--Subparagraph (B) of section 4041(a)(2) is amended by striking ``and'' at the end of clause (i), by redesignating clause (ii) as clause (iii), and by inserting after clause (i) the following new clause:

``(ii) in the case of liquefied petroleum gas, 18.3 cents per energy equivalent of a gallon of gasoline, and''.

(2) Energy equivalent of a gallon of gasoline.--Paragraph (2) of section 4041(a) is amended by adding at the end the following:

``(C) Energy equivalent of a gallon of gasoline.--For purposes of this paragraph, the term `energy equivalent of a gallon of gasoline' means, with respect to a liquefied petroleum gas fuel, the amount of such fuel having a Btu content of 115,400 (lower heating value).''.

(b) Liquefied Natural Gas.--

(1) In general.--Subparagraph (B) of section 4041(a)(2), as amended by subsection (a)(1), is amended by striking ``and'' at the end of clause (ii), by striking the period at the end of clause (iii) and inserting ``, and' '' and by inserting after clause (iii) the following new clause:

``(iv) in the case of liquefied natural gas, 24.3 cents per energy equivalent of a gallon of diesel.''

(2) Energy equivalent of a gallon of diesel.--Paragraph (2) of section 4041(a), as amended by subsection (a)(2), is amended by adding at the end the following:

``(D) Energy equivalent of a gallon of diesel.--For purposes of this paragraph, the term `energy equivalent of a gallon of diesel' means, with respect to a liquefied natural gas fuel, the amount of such fuel having a Btu content of 128,700 (lower heating value).''

(3) Conforming amendments.--Section 4041(a)(2)(B)(iv), as redesignated by subsection (a)(1) and paragraph (1), is amended--

(A) by striking ``liquefied natural gas,'', and

(B) by striking ``peat), and'' and inserting ``peat) and''.

(c) Effective Date.--The amendments made by this section shall apply to any sale or use of fuel after September 30, 2014.

SEC. 2025. CLARIFICATION OF THE NORMAL RETIREMENT AGE.

(a) Amendments to the Employee Retirement Income Security Act of 1974.--Section 204 of the Employee Retirement Income Security Act of 1974 is amended by redesignating subsection (k) as subsection (l) and by inserting after subsection (j) the following new subsection:

``(k) Special Rule for Determining Normal Retirement Age for Certain Existing Defined Benefit Plans.--

``(1) In general.--Notwithstanding section 3(24), an applicable plan shall not be treated as failing to meet any requirement of this title, or as failing to have a uniform normal retirement age for purposes of this title, solely because the plan provides for a normal retirement age described in paragraph (2).

``(2) Applicable plan.--For purposes of this subsection--

``(A) In general.--The term `applicable plan' means a defined benefit plan the terms of which, on or before June 25, 2014, provided for a normal retirement age which is the earlier of--

``(i) an age otherwise permitted under section 3(24), or

``(ii) the age at which a participant completes the number of years (not less than 30 years) of benefit accrual service specified by the plan.

A plan shall not fail to be treated as an applicable plan solely because the normal retirement age described in the preceding sentence only applied to certain participants or

only applied to employees of certain employers in the case of a plan maintained by more than 1 employer.

``(B) Expanded application.--Subject to subparagraph (C), if, after June 25, 2014, an applicable plan is amended to expand the application of the normal retirement age described in subparagraph (A) to additional participants or to employees of additional employers maintaining the plan, such plan shall also be treated as an applicable plan with respect to such participants or employees.

``(C) Limitation on expanded application.--A defined benefit plan shall be an applicable plan only with respect to an individual who--

``(i) is a participant in the plan on or before January 1, 2017, or

``(ii) is an employee at any time on or before January 1, 2017, of any employer maintaining the plan, and who becomes a participant in such plan after such date.''.

(b) Amendment to the Internal Revenue Code of 1986.--Section 411 is amended by adding at the end the following new subsection:

``(f) Special Rule for Determining Normal Retirement Age for Certain Existing Defined Benefit Plans.--

``(1) In general.--Notwithstanding subsection (a)(8), an applicable plan shall not be treated as failing to meet any requirement of this subchapter, or as failing to have a uniform normal retirement age for purposes of this subchapter, solely because the plan provides for a normal retirement age described in paragraph (2).

``(2) Applicable plan.--For purposes of this subsection--

``(A) In general.--The term 'applicable plan' means a defined benefit plan the terms of which, on or before June 25, 2014, provided for a normal retirement age which is the earlier of--

``(i) an age otherwise permitted under subsection (a)(8), or

``(ii) the age at which a participant completes the number of years (not less than 30 years) of benefit accrual service specified by the plan.

A plan shall not fail to be treated as an applicable plan solely because the normal retirement age described in the preceding sentence only applied to certain participants or only applied to employees of certain employers in the case of a plan maintained by more than 1 employer.

``(B) Expanded application.--Subject to subparagraph (C), if, after June 25, 2014, an applicable plan is amended to expand the application of the normal retirement age described in subparagraph (A) to additional participants or to employees of additional employers maintaining the plan, such plan shall also be treated as an applicable plan with respect to such participants or employees.

``(C) Limitation on expanded application.--A defined

benefit plan shall be an applicable plan only with respect to an individual who--

((i) is a participant in the plan on or before January 1, 2017, or

((ii) is an employee at any time on or before January 1, 2017, of any employer maintaining the plan, and who becomes a participant in such plan after such date.').

(c) Effective Date.--The amendments made by this section shall apply to all periods before, on, and after the date of enactment of this Act.

SEC. 2026. PENALTY FOR FAILURE TO MEET DUE DILIGENCE REQUIREMENTS FOR THE CHILD TAX CREDIT.

(a) In General.--Section 6695 is amended by adding at the end the following new subsection:

((h) Failure to Be Diligent in Determining Eligibility for Child Tax Credit.--Any person who is a tax return preparer with respect to any return or claim for refund who fails to comply with due diligence requirements imposed by the Secretary by regulations with respect to determining eligibility for, or the amount of, the credit allowable by section 24 shall pay a penalty of \$500 for each such failure.').

(b) Effective Date.--The amendment made by this section shall apply to taxable years beginning after December 31, 2014.

SEC. 2027. FUNDING STABILIZATION.

(a) Funding Stabilization Under the Internal Revenue Code of 1986.--The table in subclause (II) of section 430(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, or 2015.....	90%.....	110%
2016.....	85%.....	115%
2017.....	80%.....	120%
2018.....	75%.....	125%
After 2018.....	70%.....	130%''.

(b) Funding Stabilization Under the 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, or 2015.....	90%.....	110%
2016.....	85%.....	115%
2017.....	80%.....	120%
2018.....	75%.....	125%
After 2018.....	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 Preserving America's Transit and Highways Act of 2014'' after ``MAP-21'' both places it appears, and

(ii) in clause (ii) by striking ``2015'' and inserting ``2018''.

(B) Statements.--The Secretary of Labor shall modify the statements required under subclauses (I) and (II) of 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) 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))''.

(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))''.

(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.

(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--

(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

(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.

(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

(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) is amended by striking ``the first day of the plan year'' and inserting ``the valuation date for the plan year''.

(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.--

(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 for such plan year.

A plan shall not be treated as failing to meet the requirements of section 204(g) of such Act (29 U. S. C. 1054(g)) and section 411(d)(6) of such Code solely by reason

of an election under this paragraph.

SEC. 2028. MERCHANDISE PROCESSING FEES.

(a) Rate Increase.--For the period beginning on July 1, 2021, and ending on September 30, 2024, section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9)) shall be applied and administered by substituting ``0.3464'' for ``0.21'' each place it appears.

(b) Extension.--Section 13031(j)(3)(A) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)(A)) is amended by striking ``September 30, 2023'' and inserting ``January 7, 2024''.

SEC. 2029. 100 PERCENT CONTINUOUS LEVY ON PAYMENT TO MEDICARE PROVIDERS AND SUPPLIERS.

(a) In General.--Paragraph (3) of section 6331(h) is amended by striking the period at the end and inserting `` , or to a Medicare provider or supplier under title XVIII of the Social Security Act.''.

(b) Effective Date.--The amendment made by this section shall apply to payments made on or after the date which is 6 months after the date of the enactment of this Act.

SEC. 2030. MODIFICATION OF TAX EXEMPTION REQUIREMENTS FOR MUTUAL DITCH OR IRRIGATION COMPANIES.

(a) In General.--Paragraph (12) of section 501(c) is amended by adding at the end the following new subparagraph:

``(I) Treatment of mutual ditch irrigation companies.--

``(i) In general.--In the case of a mutual ditch or irrigation company or of a like organization to a mutual ditch or irrigation company, subparagraph (A) shall be applied without taking into account any income received or accrued--

``(I) from the sale, lease, or exchange of fee or other interests in real property, including interests in water,

``(II) from the sale or exchange of stock in a mutual ditch or irrigation company (or in a like organization to a mutual ditch or irrigation company) or contract rights for the delivery or use of water, or

``(III) from the investment of proceeds from sales, leases, or exchanges under subclauses (I) and (II),

except that any income received under subclause (I), (II), or (III) which is distributed or expended for expenses (other than for operations, maintenance, and capital improvements) of the mutual ditch or irrigation company or of the like organization to a mutual ditch or irrigation company (as the case may be) shall be treated as nonmember income in the year

in which it is distributed or expended. For purposes of the preceding sentence, expenses (other than for operations, maintenance, and capital improvements) include expenses for the construction of conveyances designed to deliver water outside of the system of the mutual ditch or irrigation company or of the like organization.

((ii) Treatment of organizational governance.--In the case of a mutual ditch or irrigation company or of a like organization to a mutual ditch or irrigation company, where State law provides that such a company or organization may be organized in a manner that permits voting on a basis which is pro rata to share ownership on corporate governance matters, subparagraph (A) shall be applied without taking into account whether its member shareholders have one vote on corporate governance matters per share held in the corporation. Nothing in this clause shall be construed to create any inference about the requirements of this subsection for companies or organizations not included in this clause.'').

(b) Effective Date.--The amendment made by subsection (a) shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. 2031. SENSE OF THE SENATE RELATING TO THE NEED FOR LONG-TERM TRANSPORTATION FUNDING BILL.

(a) Findings.--The Senate finds the following:

(1) The Highway Trust Fund is projected to become insolvent before the end of fiscal year 2014.

(2) The user-fee principle upon which the Highway Trust Fund was established is eroding as demonstrated by the fact that since 2008 Congress has transferred \$54,000,000,000 from the general fund to the Highway Trust Fund.

(3) The gas tax and diesel tax, which are the primary funding mechanisms for the Highway Trust Fund, have not been increased since 1993 and are not indexed for inflation.

(4) Highway Trust Fund revenues have not kept pace with the infrastructure needs of the United States, in significant part due to a decline in miles driven, a decline in the purchasing power of highway excise taxes, and increased fuel efficiency.

(5) In 2013, according to the World Economic Forum Report on Global Competitiveness, the United States was ranked 25th globally in overall infrastructure quality.

(6) Short-term surface transportation extensions increase costs of transportation projects, limit the ability of State and local governments to plan infrastructure improvement, and ultimately have resulted in the degradation of infrastructure of the United States.

(b) Sense of the Senate.--It is the sense of the Senate that--

(1) any long-term transportation reauthorization bill should at a minimum fund infrastructure spending levels

established in Senate authorizing legislation through fiscal year 2020; and

(2) the Committee on Finance of the Senate and other relevant committees of jurisdiction should work diligently to produce long-term surface transportation reauthorization legislation expeditiously.

Subtitle C--Budgetary Provisions

SEC. 2041. UNUSED EARMARKS.

(a) Definitions.--In this section--

(1) the term ``earmark'' means--

(A) a congressionally directed spending item, as defined in rule XLIV of the Standing Rules of the Senate; and

(B) a congressional earmark, as defined in rule XXI of the Rules of the House of Representatives; and

(2) the term ``unused DOT earmark'' means an earmark of funds for the Department of Transportation for a Federal-aid highway or highway safety construction program provided in an Act other than an appropriation Act for which--

(A) funds were first made available for any fiscal year before fiscal year 2005;

(B) as of September 30, 2014, more than 90 percent of the dollar amount of the earmark of funds remains available for obligation; and

(C) no amounts from the earmark of funds were expended during fiscal year 2013 or 2014.

(b) Rescission of Unused DOT Earmarks.--

(1) In general.--Except as provided in paragraph (2), effective on September 30, 2014, all unobligated amounts made available under an unused DOT earmark are rescinded.

(2) Exceptions.--

(A) Delay by secretary.--

(i) In general.--The Secretary of Transportation may delay the rescission of amounts made available under an unused DOT earmark under paragraph (1) if the Secretary determines that an additional obligation of amounts from the earmark of funds is likely to occur during fiscal year 2015.

(ii) Earmark funds not used.--For an unused DOT earmark for which the Secretary of Transportation delayed rescission under clause (i), if no amounts from the earmark of funds are obligated during fiscal year 2015, effective on October 1, 2015, all unobligated amounts made available under the unused DOT earmark are rescinded.

(B) Written request by recipients.--Amounts made available under an unused DOT earmark shall not be rescinded under paragraph (1) if, before September 30, 2014, the recipient of the unused DOT earmark notifies the Secretary of Transportation in writing that--

(i) the project to be carried out using the unused DOT earmark is a priority project for the recipient; and

(ii) the recipient intends to spend the amounts made available for the project to be carried out using the unused DOT earmark.

(c) DOT Earmark Identification and Report.--

(1) Identification.--The Secretary of Transportation shall identify and submit to the Director of the Office of Management and Budget an annual report regarding every Federal-aid highway or highway safety construction program of the Department of Transportation for which--

(A) amounts are made available under an earmark provided in an Act other than an appropriation Act; and

(B) as of the end of a fiscal year, unobligated balances remain available.

(2) Annual report.--The Director of the Office of Management and Budget shall submit to Congress and publically post on the website of the Office of Management and Budget an annual report that includes a listing and accounting for earmarks for a Federal-aid highway or highway safety construction program of the Department of Transportation provided in an Act other than an appropriation Act for which unobligated balances remain available, which shall include, for each earmark--

(A) the amount of funds made available under the original earmark;

(B) the amount of the unobligated balances that remain available;

(C) the fiscal year through which the funds are made available, if applicable; and

(D) recommendations and justifications for whether the earmark should be rescinded or retained in the next fiscal year.

SEC. 2042. TREATMENT FOR PAYGO PURPOSES.

(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).
