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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,
SECTION 1. SHORT TITLE; RECONCILIATION OF FUNDS;

TABLE OF CONTENTS.

(a) Short Title.—This Act may be cited as the “Highway and Transportation Funding Act of 2015, Part II”.

(b) Reconciliation of Funds.—The Secretary of Transportation shall reduce the amount apportioned or allocated for a program, project, or activity under this Act in fiscal year 2015 by amounts apportioned or allocated pursuant to the Highway and Transportation Funding Act of 2014 and the Highway and Transportation Funding Act of 2015, including the amendments made by such Acts, for the period beginning on October 1, 2014, and ending on July 31, 2015.

(c) Table of Contents.—The table of contents for this Act is as follows:

Sec. 1. Short title; reconciliation of funds; table of contents.

TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION

Subtitle A—Federal-Aid Highways

Sec. 1001. Extension of Federal-aid highway programs.
Sec. 1002. Administrative expenses.

Subtitle B—Extension of Highway Safety Programs

Sec. 1102. Extension of Federal Motor Carrier Safety Administration programs.
Sec. 1103. Dingell-Johnson Sport Fish Restoration Act.

Subtitle C—Public Transportation Programs

Sec. 1201. Formula grants for rural areas.
Sec. 1202. Apportionment of appropriations for formula grants.
Sec. 1203. Authorizations for public transportation.
Sec. 1204. Bus and bus facilities formula grants.

Subtitle D—Hazardous Materials

Sec. 1301. Authorization of appropriations.

TITLE II—REVENUE PROVISIONS

Sec. 2003. Modification of mortgage reporting requirements.
Sec. 2004. Consistent basis reporting between estate and person acquiring property from decedent.
Sec. 2005. Clarification of 6-year statute of limitations in case of overstatement of basis.
Sec. 2006. Tax return due dates.
Sec. 2007. Transfers of excess pension assets to retiree health accounts.

TITLE III—ADDITIONAL PROVISIONS

Sec. 3001. Service fees.

1 TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION

4 Subtitle A—Federal-Aid Highways

5 SEC. 1001. EXTENSION OF FEDERAL-AID HIGHWAY PROGRAMS.

7 (a) In General.—Section 1001(a) of the Highway and Transportation Funding Act of 2014 (128 Stat. 1840) is amended by striking “July 31, 2015” and inserting “December 18, 2015”.

11 (b) Authorization of Appropriations.—

13 (1) Highway Trust Fund.—Section 1001(b)(1) of the Highway and Transportation Funding Act of 2014 (128 Stat. 1840) is amended to read as follows:
“(1) Highway Trust Fund.—Except as provided in section 1002, there is authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account)—

“(A) for fiscal year 2015, a sum equal to the total amount authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for programs, projects, and activities for fiscal year 2014 under divisions A and E of MAP–21 (Public Law 112–141) and title 23, United States Code (excluding chapter 4 of that title); and

“(B) for the period beginning on October 1, 2015, and ending on December 18, 2015, 79\%\text{\MakeLowercase{}}\text{\MakeLowercase{}}\text{\MakeLowercase{}} of the total amount authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for programs, projects, and activities for fiscal year 2015 under divisions A and E of MAP–21 (Public Law 112–141) and title 23, United States Code (excluding chapter 4 of that title).”.

(2) General Fund.—Section 1123(h)(1) of MAP–21 (23 U.S.C. 202 note) is amended by striking “each of fiscal years 2013 and 2014 and
$24,986,301 out of the general fund of the Treasury to carry out the program for the period beginning on October 1, 2014, and ending on July 31, 2015’’ and inserting ‘‘each of fiscal years 2013 through 2015 and $6,475,410 out of the general fund of the Treasury to carry out the program for the period beginning on October 1, 2015, and ending on December 18, 2015’’.

(c) Use of Funds.—

(1) In General.—Section 1001(e)(1) of the Highway and Transportation Funding Act of 2014 (128 Stat. 1840) is amended by striking ‘‘(1) In general.—’’ and all that follows through ‘‘to carry out programs’’ and inserting the following:

‘‘(1) In general.—Except as otherwise expressly provided in this subtitle, funds authorized to be appropriated under subsection (b)(1)—

“(A) for fiscal year 2015 shall be distributed, administered, limited, and made available for obligation in the same manner and at the same levels as the amounts of funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for fiscal year 2014; and
“(B) for the period beginning on October 1, 2015, and ending on December 18, 2015, shall be distributed, administered, limited, and made available for obligation in the same manner and at the same levels as $79\frac{3}{366}$ of the amounts of funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for fiscal year 2015, to carry out programs”.

(2) OBLIGATION CEILING.—Section 1102 of MAP–21 (23 U.S.C. 104 note) is amended—

(A) in subsection (a)—

(i) by striking “and” at the end of paragraph (2); and

(ii) by striking paragraph (3) and inserting the following:

“(3) $40,256,000,000 for fiscal year 2015; and

“(4) $8,689,136,612 for the period beginning on October 1, 2015, and ending on December 18, 2015.”;

(B) in subsection (b)(12)—

(i) by striking “each of fiscal years 2013 through 2014” and inserting “each of fiscal years 2013 through 2015”; and
(ii) by striking ‘‘, and for the period beginning on October 1, 2014, and ending on July 31, 2015, only in an amount equal to $639,000,000, less any reductions that would have otherwise been required for that year by section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a), then multiplied by \( \frac{304}{365} \) for that period’’ and inserting ‘‘, and for the period beginning on October 1, 2015, and ending on December 18, 2015, only in an amount equal to $639,000,000, less any reductions that would have otherwise been required for that year by section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a), then multiplied by \( \frac{79}{366} \) for that period’’;

(C) in subsection (c)—

(i) in the matter preceding paragraph (1) by striking ‘‘each of fiscal years 2013 through 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015’’ and inserting ‘‘each of fiscal years 2013 through 2015 and for the pe-
period beginning on October 1, 2015, and ending on December 18, 2015”; and

(ii) in paragraph (2) in the matter preceding subparagraph (A) by striking “for the period beginning on October 1, 2014, and ending on July 31, 2015, that is equal to \(\frac{304}{365}\) of such unobligated balance” and inserting “for the period beginning on October 1, 2015, and ending on December 18, 2015, that is equal to \(\frac{79}{366}\) of such unobligated balance”;

(D) in subsection (d) in the matter preceding paragraph (1) by striking “2015” and inserting “2016”; and

(E) in subsection (f)(1) in the matter preceding subparagraph (A) by striking “each of fiscal years 2013 through 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “each of fiscal years 2013 through 2015 and for the period beginning on October 1, 2015, and ending on December 18, 2015”.

SEC. 1002. ADMINISTRATIVE EXPENSES.

Section 1002 of the Highway and Transportation Funding Act of 2014 (128 Stat. 1842) is amended—
(1) in subsection (a) by striking “for administrative expenses of the Federal-aid highway program $366,465,753 for the period beginning on October 1, 2014, and ending on July 31, 2015.” and inserting “for administrative expenses of the Federal-aid highway program—

“(1) $440,000,000 for fiscal year 2015; and

“(2) $94,972,678 for the period beginning on October 1, 2015, and ending on December 18, 2015.”; and

(2) by striking subsection (b)(2) and inserting the following:

“(2) for fiscal year 2015 and for the period beginning on October 1, 2015, and ending on December 18, 2015, subject to the limitations on administrative expenses under the heading ‘Federal Highway Administration’ in appropriations Acts that apply, respectively, to that fiscal year and period.”.

Subtitle B—Extension of Highway Safety Programs

SEC. 1101. EXTENSION OF NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION HIGHWAY SAFETY PROGRAMS.

(a) Extension of Programs.—
(1) HIGHWAY SAFETY PROGRAMS.—Section 31101(a)(1) of MAP–21 (126 Stat. 733) is amended—

(A) by striking “and” at the end of subparagraph (B); and

(B) by striking subparagraph (C) and inserting the following:

“(C) $235,000,000 for fiscal year 2015;

and

“(D) $50,724,044 for the period beginning on October 1, 2015, and ending on December 18, 2015.”.

(2) HIGHWAY SAFETY RESEARCH AND DEVELOPMENT.—Section 31101(a)(2) of MAP–21 (126 Stat. 733) is amended—

(A) by striking “and” at the end of subparagraph (B); and

(B) by striking subparagraph (C) and inserting the following:

“(C) $113,500,000 for fiscal year 2015;

and

“(D) $24,498,634 for the period beginning on October 1, 2015, and ending on December 18, 2015.”.
(3) NATIONAL PRIORITY SAFETY PROGRAMS.—

Section 31101(a)(3) of MAP–21 (126 Stat. 733) is amended—

(A) by striking “and” at the end of sub-
paragraph (B); and

(B) by striking subparagraph (C) and in-
serting the following:

“(C) $272,000,000 for fiscal year 2015;

and

“(D) $58,710,383 for the period beginning
on October 1, 2015, and ending on December
18, 2015.”.

(4) NATIONAL DRIVER REGISTER.—Section
31101(a)(4) of MAP–21 (126 Stat. 733) is amend-
ed—

(A) by striking “and” at the end of sub-
paragraph (B); and

(B) by striking subparagraph (C) and in-
serting the following:

“(C) $5,000,000 for fiscal year 2015; and

“(D) $1,079,235 for the period beginning
on October 1, 2015, and ending on December
18, 2015.”.

(5) HIGH VISIBILITY ENFORCEMENT PRO-
GRAM.—
(A) Authorization of Appropriations.—Section 31101(a)(5) of MAP–21 (126 Stat. 733) is amended—

(i) by striking “and” at the end of subparagraph (B); and

(ii) by striking subparagraph (C) and inserting the following:

“(C) $29,000,000 for fiscal year 2015; and
“(D) $6,259,563 for the period beginning on October 1, 2015, and ending on December 18, 2015.”.

(B) Law Enforcement Campaigns.—

Section 2009(a) of SAFETEA–LU (23 U.S.C. 402 note) is amended—

(i) in the first sentence by striking “each of fiscal years 2013 and 2014 and in the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “each of fiscal years 2013 through 2015 and in the period beginning on October 1, 2015, and ending on December 18, 2015”; and

(ii) in the second sentence by striking “each of fiscal years 2013 and 2014 and in the period beginning on October 1,
2014, and ending on July 31, 2015,” and
inserting “each of fiscal years 2013
through 2015 and in the period beginning
on October 1, 2015, and ending on Decem-
ber 18, 2015.”

(6) ADMINISTRATIVE EXPENSES.—Section
31101(a)(6) of MAP–21 (126 Stat. 733) is amend-
ed—

(A) by striking “and” at the end of sub-
paragraph (B); and

(B) by striking subparagraph (C) and in-
serting the following:

“(C) $25,500,000 for fiscal year 2015; and
“(D) $5,504,098 for the period beginning
on October 1, 2015, and ending on December
18, 2015.”.

(b) COOPERATIVE RESEARCH AND EVALUATION.—
Section 403(f)(1) of title 23, United States Code, is
amended by striking “each fiscal year ending before Octo-
ber 1, 2014, and $2,082,192 of the total amount available
for apportionment to the States for highway safety pro-
grams under section 402(c) in the period beginning on Oc-
tober 1, 2014, and ending on July 31, 2015,” and insert-
ing “each fiscal year ending before October 1, 2015, and
$539,617 of the total amount available for apportionment
to the States for highway safety programs under section 402(e) in the period beginning on October 1, 2015, and ending on December 18, 2015.”.

c. APPLICABILITY OF TITLE 23.—Section 31101(c) of MAP–21 (126 Stat. 733) is amended by striking “fiscal years 2013 and 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2013 through 2015 and for the period beginning on October 1, 2015, and ending on December 18, 2015.”.

SEC. 1102. EXTENSION OF FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION PROGRAMS.

(a) MOTOR CARRIER SAFETY GRANTS.—Section 31104(a) of title 49, United States Code, is amended—

(1) by striking “and” at the end of paragraph (9); and

(2) by striking paragraph (10) and inserting the following:

“(10) $218,000,000 for fiscal year 2015; and

“(11) $47,054,645 for the period beginning on October 1, 2015, and ending on December 18, 2015.”.

(b) ADMINISTRATIVE EXPENSES.—Section 31104(i)(1) of title 49, United States Code, is amended—
(1) by striking “and” at the end of subpara-
graph (I); and

(2) by striking subparagraph (J) and inserting
the following:

“(J) $259,000,000 for fiscal year 2015;
and

“(K) $55,904,372 for the period beginning
on October 1, 2015, and ending on December
18, 2015.”.

(c) Grant Programs.—

(1) Commercial driver’s license program
improvement grants.—Section 4101(c)(1) of
SAFETEA–LU (119 Stat. 1715) is amended by
striking “each of fiscal years 2013 and 2014 and
$24,986,301 for the period beginning on October 1,
2014, and ending on July 31, 2015” and inserting
“each of fiscal years 2013 through 2015 and
$6,475,410 for the period beginning on October 1,
2015, and ending on December 18, 2015”.

(2) Border enforcement grants.—Section
4101(c)(2) of SAFETEA–LU (119 Stat. 1715) is
amended by striking “each of fiscal years 2013 and
2014 and $26,652,055 for the period beginning on
October 1, 2014, and ending on July 31, 2015” and
inserting “each of fiscal years 2013 through 2015
and $6,907,104 for the period beginning on October 1, 2015, and ending on December 18, 2015”.

(3) Performance and registration information system management grant program.—Section 4101(c)(3) of SAFETEA–LU (119 Stat. 1715) is amended by striking “each of fiscal years 2013 and 2014 and $4,164,384 for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “each of fiscal years 2013 through 2015 and $1,079,235 for the period beginning on October 1, 2015, and ending on December 18, 2015”.

(4) Commercial vehicle information systems and networks deployment program.—Section 4101(c)(4) of SAFETEA–LU (119 Stat. 1715) is amended by striking “each of fiscal years 2013 and 2014 and $20,821,918 for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “each of fiscal years 2013 through 2015 and $5,396,175 for the period beginning on October 1, 2015, and ending on December 18, 2015”.

(5) Safety data improvement grants.—Section 4101(c)(5) of SAFETEA–LU (119 Stat. 1715) is amended by striking “each of fiscal years
2013 and 2014 and $2,498,630 for the period begin-
ning on October 1, 2014, and ending on July 31, 2015” and inserting “each of fiscal years 2013 through 2015 and $647,541 for the period begin-
ning on October 1, 2015, and ending on December 18, 2015”.

(d) High-priority Activities.—Section 31104(k)(2) of title 49, United States Code, is amended by striking “each of fiscal years 2006 through 2014 and up to $12,493,151 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2006 through 2015 and up to $3,237,705 for the period beginning on October 1, 2015, and ending on December 18, 2015”.

(e) New Entrant Audits.—Section 31144(g)(5)(B) of title 49, United States Code, is amend-
ed by striking “per fiscal year and up to $26,652,055 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “per fiscal year and up to $6,907,104 for the period beginning on October 1, 2015, and ending on December 18, 2015”.

(f) Outreach and Education.—Section 4127(e) of SAFETEA–LU (119 Stat. 1741) is amended by striking “each of fiscal years 2013 and 2014 and $3,331,507 to the Federal Motor Carrier Safety Administration for the
period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2013 through 2015 and $863,388 to the Federal Motor Carrier Safety Administration for the period beginning on October 1, 2015, and ending on December 18, 2015.”.

(g) GRANT PROGRAM FOR COMMERCIAL MOTOR VEHICLE OPERATORS.—Section 4134(c) of SAFETEA–LU (49 U.S.C. 31301 note) is amended by striking “each of fiscal years 2005 through 2014 and $832,877 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2005 through 2015 and $215,847 for the period beginning on October 1, 2015, and ending on December 18, 2015.”.

SEC. 1103. DINGELL-JOHNSON SPORT FISH RESTORATION ACT.

Section 4 of the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777c) is amended—

(1) in subsection (a) in the matter preceding paragraph (1) by striking “each fiscal year through 2014 and for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “each fiscal year through 2015 and for the period beginning on October 1, 2015, and ending on December 18, 2015”; and
(2) in subsection (b)(1)(A) by striking “for each fiscal year ending before October 1, 2014, and for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “for each fiscal year ending before October 1, 2015, and for the period beginning on October 1, 2015, and ending on December 18, 2015,”.

Subtitle C—Public Transportation Programs

SEC. 1201. FORMULA GRANTS FOR RURAL AREAS.

Section 5311(e)(1) of title 49, United States Code, is amended—

(1) in subparagraph (A) by striking “for each fiscal year ending before October 1, 2014, and $4,164,384 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “for each fiscal year ending before October 1, 2015, and $1,079,235 for the period beginning on October 1, 2015, and ending on December 18, 2015,”; and

(2) in subparagraph (B) by striking “for each fiscal year ending before October 1, 2014, and $20,821,918 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “for each fiscal year ending before October 1, 2015,
and $5,396,175 for the period beginning on October 1, 2015, and ending on December 18, 2015, ’’.

SEC. 1202. APPORTIONMENT OF APPROPRIATIONS FOR FORMULA GRANTS.

Section 5336(h)(1) of title 49, United States Code, is amended by striking “for each fiscal year ending before October 1, 2014, and $24,986,301 for the period beginning on October 1, 2014, and ending on July 31, 2015,’’ and inserting “for each fiscal year ending before October 1, 2015, and $6,475,410 for the period beginning on October 1, 2015, and ending on December 18, 2015,’’.

SEC. 1203. AUTHORIZATIONS FOR PUBLIC TRANSPORTATION.

(a) FORMULA GRANTS.—Section 5338(a) of title 49, United States Code, is amended—

(1) in paragraph (1) by striking “and $7,158,575,342 for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “$8,595,000,000 for fiscal year 2015, and $1,855,204,918 for the period beginning on October 1, 2015, and ending on December 18, 2015”;

(2) in paragraph (2)—

(A) in subparagraph (A) by striking “and $107,274,521 for the period beginning on October 1, 2014, and ending on July 31, 2015,”
and inserting “$128,800,000 for fiscal 2015, and $27,801,093 for the period beginning on October 1, 2015, and ending on December 18, 2015,”;

(B) in subparagraph (B) by striking “for each of fiscal years 2013 and 2014 and $8,328,767 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “for each of fiscal years 2013 through 2015 and $2,158,470 for the period beginning on October 1, 2015, and ending on December 18, 2015,”;

(C) in subparagraph (C) by striking “and $3,713,505,753 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “$4,458,650,000 for fiscal year 2015, and $962,386,202 for the period beginning on October 1, 2015, and ending on December 18, 2015,”;

(D) in subparagraph (D) by striking “and $215,132,055 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “$258,300,000 for fiscal year 2015, and $55,753,279 for the period beginning
on October 1, 2015, and ending on December 18, 2015,”;

(E) in subparagraph (E)—

(i) by striking “and $506,222,466 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “$607,800,000 for fiscal year 2015, and $131,191,803 for the period beginning on October 1, 2015, and ending on December 18, 2015,”;

(ii) by striking “and $24,986,301 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “$30,000,000 for fiscal year 2015, and $6,475,410 for the period beginning on October 1, 2015, and ending on December 18, 2015,”; and

(iii) by striking “and $16,657,534 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “$20,000,000 for fiscal year 2015, and $4,316,940 for the period beginning on October 1, 2015, and ending on December 18, 2015,”;
(F) in subparagraph (F) by striking “each of fiscal years 2013 and 2014 and $2,498,630 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2013 through 2015 and $647,541 for the period beginning on October 1, 2015, and ending on December 18, 2015,”;

(G) in subparagraph (G) by striking “each of fiscal years 2013 and 2014 and $4,164,384 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2013 through 2015 and $1,079,235 for the period beginning on October 1, 2015, and ending on December 18, 2015,”;

(H) in subparagraph (H) by striking “each of fiscal years 2013 and 2014 and $3,206,575 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2013 through 2015 and $831,011 for the period beginning on October 1, 2015, and ending on December 18, 2015,”;

(I) in subparagraph (I) by striking “and $1,803,927,671 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “$2,165,900,000 for fiscal year
2015, and $467,503,005 for the period begin-
ning on October 1, 2015, and ending on De-
cember 18, 2015,”;

(J) in subparagraph (J) by striking “and
$356,304,658 for the period beginning on Octo-
ber 1, 2014, and ending on July 31, 2015,”
and inserting “$427,800,000 for fiscal year
2015, and $92,339,344 for the period begin-
ning on October 1, 2015, and ending on December
18, 2015,”; and

(K) in subparagraph (K) by striking “and
$438,009,863 for the period beginning on Octo-
ber 1, 2014, and ending on July 31, 2015,”
and inserting “$525,900,000 for fiscal year
2015, and $113,513,934 for the period begin-
ning on October 1, 2015, and ending on De-
cember 18, 2015,”.

(b) RESEARCH, DEVELOPMENT DEMONSTRATION
AND DEPLOYMENT PROJECTS.—Section 5338(b) of title
49, United States Code, is amended by striking “and
$58,301,370 for the period beginning on October 1, 2014,
and ending on July 31, 2015” and inserting “$70,000,000
for fiscal year 2015, and $15,109,290 for the period be-
beginning on October 1, 2015, and ending on December 18,
2015”.

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(c) Transit Cooperative Research Program.—Section 5338(c) of title 49, United States Code, is amended by striking “and $5,830,137 for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “$7,000,000 for fiscal year 2015, and $1,510,929 for the period beginning on October 1, 2015, and ending on December 18, 2015”.

(d) Technical Assistance and Standards Development.—Section 5338(d) of title 49, United States Code, is amended by striking “and $5,830,137 for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “$7,000,000 for fiscal year 2015, and $1,510,929 for the period beginning on October 1, 2015, and ending on December 18, 2015”.

(e) Human Resources and Training.—Section 5338(e) of title 49, United States Code, is amended by striking “and $4,164,384 for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “$5,000,000 for fiscal year 2015, and $1,079,235 for the period beginning on October 1, 2015, and ending on December 18, 2015”.

(f) Capital Investment Grants.—Section 5338(g) of title 49, United States Code, is amended by striking “and $1,558,295,890 for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting “$1,558,295,890 for the period beginning on October 1, 2014, and ending on July 31, 2015” and inserting "...".
serting "$1,907,000,000 for fiscal year 2015, and
$411,620,219 for the period beginning on October 1,
2015, and ending on December 18, 2015’’.

(g) ADMINISTRATION.—Section 5338(h) of title 49,
United States Code, is amended—

(1) in paragraph (1) by striking ‘‘and
$86,619,178 for the period beginning on October 1,
2014, and ending on July 31, 2015’’ and inserting
‘‘$104,000,000 for fiscal year 2015, and
$22,448,087 for the period beginning on October 1,
2015, and ending on December 18, 2015’’;

(2) in paragraph (2) by striking ‘‘each of fiscal
years 2013 and 2014 and not less than $4,164,384
for the period beginning on October 1, 2014, and
ending on July 31, 2015,’’ and inserting ‘‘each of
fiscal years 2013 through 2015 and not less than
$1,079,235 for the period beginning on October 1,
2015, and ending on December 18, 2015,’’; and

(3) in paragraph (3) by striking ‘‘each of fiscal
years 2013 and 2014 and not less than $832,877
for the period beginning on October 1, 2014, and
ending on July 31, 2015,’’ and inserting ‘‘each of
fiscal years 2013 through 2015 and not less than
$215,847 for the period beginning on October 1,
2015, and ending on December 18, 2015,’’.
SEC. 1204. BUS AND BUS FACILITIES FORMULA GRANTS.

Section 5339(d)(1) of title 49, United States Code, is amended—

(1) by striking “each of fiscal years 2013 and 2014 and $54,553,425 for the period beginning on October 1, 2014, and ending on July 31, 2015,” and inserting “each of fiscal years 2013 through 2015 and $14,137,978 for the period beginning on October 1, 2015, and ending on December 18, 2015;”;

(2) by striking “$1,041,096 for such period” and inserting “$269,809 for such period”; and

(3) by striking “$416,438 for such period” and inserting “$107,923 for such period”.

Subtitle D—Hazardous Materials

SEC. 1301. AUTHORIZATION OF APPROPRIATIONS.

(a) In General.—Section 5128(a) of title 49, United States Code, is amended—

(1) by striking “and” at the end of paragraph (2); and

(2) by striking paragraph (3) and inserting the following:

“(3) $42,762,000 for fiscal year 2015; and

“(4) $9,230,049 for the period beginning on October 1, 2015, and ending on December 18, 2015.”.
(b) HAZARDOUS MATERIALS EMERGENCY PREPAREDNESS FUND.—Section 5128(b) of title 49, United States Code, is amended—

(1) in paragraph (1)—

(A) in the paragraph heading by striking “FISCAL YEARS 2013 AND 2014” and inserting “FISCAL YEARS 2013 THROUGH 2015”; and

(B) in the matter preceding subparagraph (A) by striking “fiscal years 2013 and 2014” and inserting “fiscal years 2013 through 2015”; and

(2) by striking paragraph (2) and inserting the following:

“(2) FISCAL YEAR 2016.—From the Hazardous Materials Emergency Preparedness Fund established under section 5116(i), the Secretary may expend for the period beginning on October 1, 2015, and ending on December 18, 2015—

“(A) $40,579 to carry out section 5115;

“(B) $4,705,464 to carry out subsections (a) and (b) of section 5116, of which not less than $2,946,311 shall be available to carry out section 5116(b);

“(C) $32,377 to carry out section 5116(f);
“(D) $134,904 to publish and distribute
the Emergency Response Guidebook under sec-
tion 5116(i)(3); and
“(E) $215,847 to carry out section
5116(j).”.

(c) HAZARDOUS MATERIALS TRAINING GRANTS.—
Section 5128(e) of title 49, United States Code, is amend-
ed by striking “each of the fiscal years 2013 and 2014
and $3,331,507 for the period beginning on October 1,
2014, and ending on July 31, 2015,” and inserting “each
of fiscal years 2013 through 2015 and $863,388 for the
period beginning on October 1, 2015, and ending on De-
cember 18, 2015,”.

TITLE II—REVENUE PROVISIONS
SEC. 2001. EXTENSION OF HIGHWAY TRUST FUND EXPENDI-
TURE AUTHORITY.

(a) HIGHWAY TRUST FUND.—Section 9503 of the
Internal Revenue Code of 1986 is amended—
(1) by striking “August 1, 2015” in subsections
(b)(6)(B), (c)(1), and (e)(3) and inserting “Decem-
ber 19, 2015”, and
(2) by striking “Highway and Transportation
Funding Act of 2015” in subsections (c)(1) and
(c)(3) and inserting “Highway and Transportation
Funding Act of 2015, Part II”.
(b) Sport Fish Restoration and Boating Trust Fund.—Section 9504 of such Code is amended—

(1) by striking “Highway and Transportation Funding Act of 2015” each place it appears in subsection (b)(2) and inserting “Highway and Transportation Funding Act of 2015, Part II”, and

(2) by striking “August 1, 2015” in subsection (d)(2) and inserting “December 19, 2015”.

e) Leaking Underground Storage Tank Trust Fund.—Section 9508(e)(2) of such Code is amended by striking “August 1, 2015” and inserting “December 19, 2015”.

SEC. 2002. FUNDING OF HIGHWAY TRUST FUND.
Section 9503(f) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (7) as paragraph (8) and by inserting after paragraph (6) the following new paragraph:

“(7) Additional sums.—Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

“(A) $6,068,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

“(B) $2,000,000,000 to the Mass Transit Account in the Highway Trust Fund.”.
SEC. 2003. MODIFICATION OF MORTGAGE REPORTING REQUIREMENTS.

(a) Information Return Requirements.—Section 6050H(b)(2) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of subparagraph (C), by redesignating subparagraph (D) as subparagraph (G) and by inserting after subparagraph (C) the following new subparagraphs:

“(D) the amount of outstanding principal on the mortgage as of the beginning of such calendar year,

“(E) the date of the origination of the mortgage,

“(F) the address (or other description in the case of property without an address) of the property which secures the mortgage, and”.

(b) Statements to Individuals.—Section 6050H(d)(2) of such Code is amended by striking “subsection (b)(2)(C)” and inserting “subparagraphs (C), (D), (E), and (F) of subsection (b)(2)”.

(c) Effective Date.—The amendments made by this section shall apply to returns required to be made, and statements required to be furnished, after December 31, 2016.
SEC. 2004. CONSISTENT BASIS REPORTING BETWEEN ESTATE AND PERSON ACQUIRING PROPERTY FROM DECEDEENT.

(a) Property Acquired From a Decedent.—Section 1014 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(f) Basis Must Be Consistent With Estate Tax Return.—For purposes of this section—

“(1) In General.—The basis of any property to which subsection (a) applies shall not exceed—

“(A) in the case of property the final value of which has been determined for purposes of the tax imposed by chapter 11 on the estate of such decedent, such value, and

“(B) in the case of property not described in subparagraph (A) and with respect to which a statement has been furnished under section 6035(a) identifying the value of such property, such value.

“(2) Exception.—Paragraph (1) shall only apply to any property whose inclusion in the decedent’s estate increased the liability for the tax imposed by chapter 11 (reduced by credits allowable against such tax) on such estate.
“(3) Determination.—For purposes of paragraph (1), the basis of property has been determined for purposes of the tax imposed by chapter 11 if—

“(A) the value of such property is shown on a return under section 6018 and such value is not contested by the Secretary before the expiration of the time for assessing a tax under chapter 11,

“(B) in a case not described in subparagraph (A), the value is specified by the Secretary and such value is not timely contested by the executor of the estate, or

“(C) the value is determined by a court or pursuant to a settlement agreement with the Secretary.

“(4) Regulations.—The Secretary may by regulations provide exceptions to the application of this subsection.”.

(b) Information Reporting.—

(1) In General.—Subpart A of part III of subchapter A of chapter 61 of such Code is amended by inserting after section 6034A the following new section:
“SEC. 6035. BASIS INFORMATION TO PERSONS ACQUIRING PROPERTY FROM DECEDENT.

“(a) INFORMATION WITH RESPECT TO PROPERTY ACQUIRED FROM DECEDENTS.—

“(1) IN GENERAL.—The executor of any estate required to file a return under section 6018(a) shall furnish to the Secretary and to each person acquiring any interest in property included in the decedent’s gross estate for Federal estate tax purposes a statement identifying the value of each interest in such property as reported on such return and such other information with respect to such interest as the Secretary may prescribe.

“(2) STATEMENTS BY BENEFICIARIES.—Each person required to file a return under section 6018(b) shall furnish to the Secretary and to each other person who holds a legal or beneficial interest in the property to which such return relates a statement identifying the information described in paragraph (1).

“(3) TIME FOR FURNISHING STATEMENT.—

“(A) IN GENERAL.—Each statement required to be furnished under paragraph (1) or (2) shall be furnished at such time as the Secretary may prescribe, but in no case at a time later than the earlier of—
“(i) the date which is 30 days after
the date on which the return under section
6018 was required to be filed (including
extensions, if any), or

“(ii) the date which is 30 days after
the date such return is filed.

“(B) Adjustments.—In any case in
which there is an adjustment to the information
required to be included on a statement filed
under paragraph (1) or (2) after such state-
ment has been filed, a supplemental statement
under such paragraph shall be filed not later
than the date which is 30 days after such ad-
justment is made.

“(b) Regulations.—The Secretary shall prescribe
such regulations as necessary to carry out this section, in-
cluding regulations relating to—

“(1) the application of this section to property
with regard to which no estate tax return is required
to be filed, and

“(2) situations in which the surviving joint ten-
ant or other recipient may have better information
than the executor regarding the basis or fair market
value of the property.”.

(2) Penalty for failure to file.—
(A) RETURN.—Section 6724(d)(1) of such Code is amended by striking “and” at the end of subparagraph (B), by striking the period at the end of subparagraph (C) and inserting “, and”, and by adding at the end the following new subparagraph:

“(D) any statement required to be filed with the Secretary under section 6035.”.

(B) STATEMENT.—Section 6724(d)(2) of such Code is amended by striking “or” at the end of subparagraph (GG), by striking the period at the end of subparagraph (HH) and inserting “, or”, and by adding at the end the following new subparagraph:

“(II) section 6035 (other than a statement described in paragraph (1)(D)).”.

(3) CLERICAL AMENDMENT.—The table of sections for subpart A of part III of subchapter A of chapter 61 of such Code is amended by inserting after the item relating to section 6034A the following new item:

“Sec. 6035. Basis information to persons acquiring property from decedent.”.

(c) PENALTY FOR INCONSISTENT REPORTING.—

(1) IN GENERAL.—Section 6662(b) of such Code is amended by inserting after paragraph (7) the following new paragraph:
“(8) Any inconsistent estate basis.”.

(2) **INCONSISTENT BASIS REPORTING.**—Section 6662 of such Code is amended by adding at the end the following new subsection:

“**(k) INCONSISTENT ESTATE BASIS REPORTING.**—For purposes of this section, there is an ‘inconsistent estate basis’ if the basis of property claimed on a return exceeds the basis as determined under section 1014(f).”.

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to property with respect to which an estate tax return is filed after the date of the enactment of this Act.

**SEC. 2005. CLARIFICATION OF 6-YEAR STATUTE OF LIMITATIONS IN CASE OF OVERSTATEMENT OF BASIS.**

(a) **IN GENERAL.**—Section 6501(e)(1)(B) of the Internal Revenue Code of 1986 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”, 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”.

(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. 2006. TAX RETURN DUE DATES.

(a) DUE DATES FOR RETURNS OF PARTNERSHIPS, S CORPORATIONS, AND C CORPORATIONS.—

(1) PARTNERSHIPS AND S CORPORATIONS.—

(A) IN GENERAL.—So much of subsection (b) of 6072 of the Internal Revenue Code of 1986 as precedes the second sentence thereof is amended to read as follows:

“(b) RETURNS OF PARTNERSHIPS AND S CORPORATIONS.—Returns of partnerships under section 6031 and returns of S corporations under sections 6012 and 6037...
made on the basis of the calendar year shall be filed on or before the 15th day of March following the close of the calendar year, and such returns made on the basis of a fiscal year shall be filed on or before the 15th day of the third month following the close of the fiscal year.”.

(B) CONFORMING AMENDMENT.—Section 6072(a) of such Code is amended by striking “6017, or 6031” and inserting “or 6017”.

(2) CONFORMING AMENDMENTS RELATING TO CORPORATION DUE DATE OF 15TH DAY OF FOURTH MONTH FOLLOWING TAXABLE YEAR.—

(A) Section 170(a)(2)(B) of such Code is amended by striking “third month” and inserting “fourth month”.

(B) Section 563 of such Code is amended by striking “third month” each place it appears and inserting “fourth month”.

(C) Section 1354(d)(1)(B)(i) of such Code is amended by striking “3d month” and inserting “4th month”.

(D) Subsections (a) and (c) of section 6167 of such Code are each amended by striking “third month” and inserting “fourth month”.
(E) Section 6425(a)(1) of such Code is amended by striking “third month” and inserting “fourth month”.

(F) Subsections (b)(2)(A), (g)(3), and (h)(1) of section 6655 of such Code are each amended by striking “3rd month” and inserting “4th month”.

(G) Section 6655(g)(4) of such Code is amended by redesignating subparagraph (E) as subparagraph (F) and by inserting after subparagraph (D) the following new subparagraph:

“(E) Subsection (b)(2)(A) shall be applied by substituting ‘3rd month’ for ‘4th month’.”.

(3) EFFECTIVE DATES.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to returns for taxable years beginning after December 31, 2015.

(B) SPECIAL RULE FOR C CORPORATIONS WITH FISCAL YEARS ENDING ON JUNE 30.—In the case of any C corporation with a taxable year ending on June 30, the amendments made by this subsection shall apply to returns for taxable years beginning after December 31, 2025.
(b) Modification of Due Dates by Regulation.—In the case of returns for taxable years beginning after December 31, 2015, the Secretary of the Treasury, or the Secretary’s designee, shall modify appropriate regulations to provide as follows:

(1) The maximum extension for the returns of partnerships filing Form 1065 shall be a 6-month period ending on September 15 for calendar year taxpayers.

(2) The maximum extension for the returns of trusts filing Form 1041 shall be a 5½-month period ending on September 30 for calendar year taxpayers.

(3) The maximum extension for the returns of employee benefit plans filing Form 5500 shall be an automatic 3½-month period ending on November 15 for calendar year plans.

(4) The maximum extension for the returns of organizations exempt from income tax filing Form 990 (series) shall be an automatic 6-month period ending on November 15 for calendar year filers.

(5) The maximum extension for the returns of organizations exempt from income tax that are required to file Form 4720 returns of excise taxes shall be an automatic 6-month period beginning on
the due date for filing the return (without regard to any extensions).

(6) The maximum extension for the returns of trusts required to file Form 5227 shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

(7) The maximum extension for filing Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction, shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

(8) The maximum extension for a taxpayer required to file Form 8870 shall be an automatic 6-month period beginning on the due date for filing the return (without regard to any extensions).

(9) The due date of Form 3520–A, Annual Information Return of a Foreign Trust with a United States Owner, shall be the 15th day of the 3d month after the close of the trust’s taxable year, and the maximum extension shall be a 6-month period beginning on such day.

(10) The due date of Form 3520, Annual Return to Report Transactions with Foreign Trusts
and Receipt of Certain Foreign Gifts, for calendar
year filers shall be April 15 with a maximum exten-
sion for a 6-month period ending on October 15.

(11) The due date of FinCEN Report 114 (re-
lat ing to Report of Foreign Bank and Financial Ac-
counts) shall be April 15 with a maximum extension
for a 6-month period ending on October 15 and with
provision for an extension under rules similar to the
rules in Treas. Reg. section 1.6081–5. For any tax-
payer required to file such Form for the first time,
any penalty for failure to timely request for, or file,
an extension, may be waived by the Secretary.

(c) Corporations Permitted Statutory Auto-
matic 6-Month Extension of Income Tax Re-
turns.—

(1) In general.—Section 6081(b) of such
Code is amended—

(A) by striking “3 months” and inserting
“6 months”, and

(B) by adding at the end the following: “In
the case of any return for a taxable year of a
C corporation which ends on December 31 and
begins before January 1, 2026, the first sen-
tence of this subsection shall be applied by sub-
stituting ‘5 months’ for ‘6 months’. In the case
of any return for a taxable year of a C corporation which ends on June 30 and begins before January 1, 2026, the first sentence of this subsection shall be applied by substituting ‘7 months’ for ‘6 months’.”.

(2) Effective Date.—The amendments made by this subsection shall apply to returns for taxable years beginning after December 31, 2015.

SEC. 2007. TRANSFERS OF EXCESS PENSION ASSETS TO RETIREE HEALTH ACCOUNTS.

(a) In General.—Section 420(b)(4) of the Internal Revenue Code of 1986 is amended by striking “December 31, 2021” and inserting “December 31, 2025”.

(b) Conforming ERISA Amendments.—

(1) Sections 101(e)(3), 403(e)(1), and 408(b)(13) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1021(e)(3), 1103(e)(1), 1108(b)(13)) are each amended by striking “MAP-21” and inserting “Highway and Transportation Funding Act of 2015, Part II”.

(2) Section 408(b)(13) of such Act (29 U.S.C. 1108(b)(13)) is amended by striking “January 1, 2022” and inserting “January 1, 2026”.
SEC. 2008. EQUALIZATION OF HIGHWAY TRUST FUND EX-CISE TAXES ON LIQUEFIED NATURAL GAS, LIQUEFIED PETROLEUM GAS, AND COM-PRESSED NATURAL GAS.

(a) LIQUEFIED PETROLEUM GAS.—

(1) IN GENERAL.—Section 4041(a)(2)(B) of the Internal Revenue Code of 1986 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.—Section 4041(a)(2) of such Code is amended by adding at the end the following:

“(C) ENERGY EQUIVALENT OF A GALLON OF GASOLINE.—For purposes of this para-graph, 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). For purposes of the preceding sentence, a Btu content of 115,400 (lower heating value) is equal to 5.75 pounds of liquefied petroleum gas.”.
(b) **Liquefied Natural Gas.**—

(1) In general.—Section 4041(a)(2)(B) of such Code, 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.—Section 4041(a)(2) of such Code, 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). For purposes of the preceding sentence, a Btu content of 128,700 (lower heating value) is equal to 6.06 pounds of liquefied natural gas.”.
(3) Conforming Amendments.—Section 4041(a)(2)(B)(iii) of such Code, as redesignated by subsection (a)(1), is amended—

(A) by striking “liquefied natural gas,”,

and

(B) by striking “peat), and” and inserting “peat) and”.

(c) Energy Equivalent of a Gallon of Gasoline to Compressed Natural Gas.—Section 4041(a)(3) of such Code is amended by adding at the end the following:

“(D) Energy equivalent of a gallon of gasoline.—For purposes of this paragraph, the term ‘energy equivalent of a gallon of gasoline’ means 5.66 pounds of compressed natural gas.”.

(d) Effective Date.—The amendments made by this section shall apply to any sale or use of fuel after December 31, 2015.

TITLE III—ADDITIONAL PROVISIONS

SEC. 3001. SERVICE FEES.

Paragraph (4) of section 44940(i) of title 49, United States Code, is amended by adding at the end the following new subparagraphs:
“(K) $1,560,000,000 for fiscal year 2024.

“(L) $1,600,000,000 for fiscal year 2025.”.

Passed the House of Representatives July 15, 2015.

Attest:

Clerk.
H. R. 3038

AN ACT

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.

114TH CONGRESS

1ST SESSION