

(31 U.S.C. 1343(b)); and services as authorized by U.S.C. 3109, at such rates as may be determined by the Commissioner, \$4,196,000,000, of which not to exceed \$1,000,000 shall remain available until September 30, 2006, for research: Provided, That such sums may be transferred as necessary from this account to the IRS Processing, Assistance, and Management appropriation or the IRS Information Systems appropriation solely for the purposes of management of the Earned Income Tax Compliance program and to reimburse the Social Security Administration for the cost of implementing section 1090 of the Taxpayer Relief Act of 1997 (Public Law 105-33): Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act.

#### INFORMATION SYSTEMS

For necessary expenses of the Internal Revenue Service for information systems and telecommunications support, including developmental information systems and operational information systems; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$1,590,962,000, of which \$200,000,000 shall remain available until September 30, 2005.

#### BUSINESS SYSTEMS MODERNIZATION

For necessary expenses of the Internal Revenue Service, \$390,000,000, to remain available until September 30, 2006, for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by 5 U.S.C. 3109: Provided, That none of these funds may be obligated until the Internal Revenue Service submits to the Committees on Appropriations, and such Committees approve, a plan for expenditure that: (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including Circular A-11 part 3; (2) complies with the Internal Revenue Service's enterprise architecture, including the modernization blueprint; (3) conforms with the Internal Revenue Service's enterprise life cycle methodology; (4) is approved by the Internal Revenue Service, the Department of the Treasury, and the Office of Management and Budget; (5) has been reviewed by the General Accounting Office; and (6) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government.

#### HEALTH INSURANCE TAX CREDIT ADMINISTRATION

For expenses necessary to implement the health insurance tax credit included in the Trade Act of 2002 (Public Law 107-210), \$35,000,000, to remain available until September 30, 2005.

#### GENERAL PROVISIONS—INTERNAL REVENUE SERVICE

SEC. 201. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to any other Internal Revenue Service appropriation upon the advance approval of the Committees on Appropriations.

SEC. 202. The Internal Revenue Service shall maintain a training program to ensure that Internal Revenue Service employees are trained in taxpayers' rights, in dealing courteously with the taxpayers, and in cross-cultural relations.

SEC. 203. The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information.

SEC. 204. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased manpower to provide sufficient and effective 1-800 help line service for taxpayers. The Commissioner shall continue to make the improvement of the Internal Revenue Service 1-800 help line service a priority and allocate resources necessary to increase phone lines and

staff to improve the Internal Revenue Service 1-800 help line service.

SEC. 205. Within one hundred and eighty days of enactment, the Secretary of the Treasury shall present to the Congress a proposal for legislation which would provide transition relief for older and longer-service participants affected by conversions of their employers' traditional pension plans to cash balance pension plans: Provided, That none of the funds made available in this Act may be used by the Secretary of the Treasury, or his designee, to issue any rule or regulation which implements the proposed amendments to Internal Revenue Service regulations set forth in REG-209500-86 and REG-164464-02, or any amendments reaching results similar to such proposed amendments.

SEC. 206. STUDY ON EARNED INCOME TAX CREDIT CERTIFICATION PROGRAM. (A) STUDY.—The Internal Revenue Service shall conduct a study, as a part of any program that requires certification (including pre-certification) in order to claim the earned income tax credit under section 32 of the Internal Revenue Code of 1986, on the following matters:

(1) The costs (in time and money) incurred by the participants in the program.

(2) The administrative costs incurred by the Internal Revenue Service in operating the program.

(3) The percentage of individuals included in the program who were not certified for the credit, including the percentage of individuals who were not certified due to—

(A) ineligibility for the credit; and  
(B) failure to complete the requirements for certification.

(4) The percentage of individuals to whom paragraph (3)(B) applies who were—

(A) otherwise eligible for the credit; and  
(B) otherwise ineligible for the credit.

(5) The percentage of individuals to whom paragraph (3)(B) applies who—

(A) did not respond to the request for certification; and  
(B) responded to such request but otherwise failed to complete the requirements for certification.

(6) The reasons—

(A) for which individuals described in paragraph (5)(A) did not respond to requests for certification; and  
(B) for which individuals described in paragraph (5)(B) had difficulty in completing the requirements for certification.

(7) The characteristics of those individuals who were denied the credit due to—

(A) failure to complete the requirements for certification; and  
(B) ineligibility for the credit.

(8) The impact of the program on non-English speaking participants.

(9) The impact of the program on homeless and other highly transient individuals.

(b) REPORT.—

(1) PRELIMINARY REPORT.—Not later than July 30, 2004, the Commissioner of the Internal Revenue Service shall submit to Congress a preliminary report on the study conducted under subsection (a).

(2) FINAL REPORT.—Not later than June 30, 2005, the Commissioner of the Internal Revenue Service shall submit to Congress a final report detailing the findings of the study conducted under subsection (a).

#### GENERAL PROVISIONS—DEPARTMENT OF THE TREASURY

SEC. 210. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the

Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

SEC. 211. Not to exceed 2 percent of any appropriations in this Act made available to the Departmental Offices—Salaries and Expenses, Office of Inspector General, Financial Management Service, Alcohol and Tobacco Tax and Trade Bureau, Financial Crime Enforcement Network, and Bureau of the Public Debt, may be transferred between such appropriations upon the advance approval of the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 212. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon the advance approval of the Committees on Appropriations. No transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 213. Of the funds available for the purchase of law enforcement vehicles, no funds may be obligated until the Secretary of the Treasury certifies that the purchase by the respective Treasury bureau is consistent with Departmental vehicle management principles: Provided, That the Secretary may delegate this authority to the Assistant Secretary for Management.

SEC. 214. None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the \$1 Federal Reserve note.

SEC. 215. The Secretary of the Treasury may transfer funds from "Salaries and Expenses", Financial Management Service, to the Debt Services Account as necessary to cover the costs of debt collection: Provided, That such amounts shall be reimbursed to such Salaries and Expenses account from debt collections received in the Debt Services Account.

SEC. 216. Section 122(g)(1) of Public Law 105-119 (5 U.S.C. 3104 note), is further amended by striking "5 years" and inserting "6 years".

SEC. 217. None of the funds appropriated or otherwise made available by this or any other Act may be used by the United States Mint to construct or operate any museum without the explicit approval of the House Committee on Financial Services and the Senate Committee on Banking, Housing, and Urban Affairs.

SEC. 218 For fiscal year 2004 and each fiscal year thereafter, there are appropriated to the Secretary of the Treasury such sums as may be necessary to reimburse financial institutions in their capacity as depositories and financial agents of the United States for all services required or directed by the Secretary of the Treasury, or the Secretary's designee, to be performed by such financial institutions on behalf of the Department of the Treasury or other Federal agencies, including services rendered prior to fiscal year 2004.

#### TITLE III—EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT

##### COMPENSATION OF THE PRESIDENT

For compensation of the President, including an expense allowance at the rate of \$50,000 per annum as authorized by 3 U.S.C. 102, \$450,000: Provided, That none of the funds made available for official expenses shall be expended for any other purpose and any unused amount shall revert to the Treasury pursuant to section 1552 of title 31, United States Code.

##### WHITE HOUSE OFFICE

##### SALARIES AND EXPENSES

For necessary expenses for the White House as authorized by law, including not to exceed \$3,850,000 for services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 105; subsistence expenses as

Sec. 161. requires the Director, Office of Management and Budget to consult with Alaska Native corporations on the same basis as Indian tribes under Executive Order 13175.

Sec. 162. provides a total of \$50,000,000 from the highway trust fund for the reconstruction of the Treasure Island Bridge in Florida and for plaza design and road improvements at the John F. Kennedy Center in Washington, D.C.

Sec. 163 extends the Japanese Imperial Government Disclosure Act for one additional year.

*Cash balance plans.*—The conference agreement on the Departments of Transportation and Treasury, and Independent Agencies Appropriations Act, 2004 directs the Secretary of the Treasury to prepare a legislative proposal that would provide transition relief to older and longer service participants affected by conversions from traditional defined benefit plans to cash balance plans. The conference agreement also prohibits the use of funds to complete certain regulations pending at the Treasury Department. The purpose of this prohibition is not to call into question the validity of hybrid pension plan designs (cash balance and pension equity). The purpose of the prohibition is to preserve the status quo with respect to conversions

through the entirety of fiscal year 2004 while the applicable committees of jurisdiction review the Treasury Department's legislative proposals.

Sec. 164. The conference agreement includes a provision related to the distribution of certain Department of Housing and Urban Development block grant funds to Alaska Native recipients.

Sec. 168. The conference agreement includes a rescission of \$1,800,000,000 funds made available to the Department of Defense and made available in P.L. 107-38 and P.L. 107-117, as well as a 0.59 percent across-the-board rescission to discretionary budgetary resources provided in fiscal year 2004 regular appropriations Acts (except Defense and Military Construction), as well as to any previously enacted fiscal year 2004 advance appropriation.

BILL YOUNG,  
RALPH REGULA,  
JERRY LEWIS,  
FRANK R. WOLF  
(except for section  
617 of Division B),  
JAMES T. WALSH,  
DAVE HOBSON,  
HENRY BONILLA,  
JACK KINGSTON,

RODNEY P.  
FRELINGHUYSEN,  
GEORGE R. NETHERCUTT,  
Jr.,  
TOM LATHAM,  
VIRGIL GOODE,  
RAY LAHOOD,  
JOHN P. MURTHA,

*Managers on the Part of the House.*

TED STEVENS,  
THAD COCHRAN,  
ARLEN SPECTER,  
PETE V. DOMENICI,  
CHRISTOPHER BOND,  
MITCH MCCONNELL,  
CONRAD BURNS,  
RICHARD C. SHELBY,  
JUDD GREGG,  
ROBERT F. BENNETT,  
BEN NIGHTHORSE  
CAMPBELL,  
LARRY E. CRAIG,  
KAY BAILEY HUTCHISON,  
MIKE DEWINE,  
SAM BROWNBACK,  
DANIEL K. INOUE,  
TOM HARKIN,

*Managers on the Part of the Senate.*