

[SA 3583](#). Mr. CARPER (for himself, Mr. Corker, and Mrs. Boxer) 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 all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) Short Title.--This Act may be cited as the ``Highway and Transportation Funding Act of 2014''.

(b) Table of Contents.--The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. Definitions.

TITLE I--SURFACE TRANSPORTATION PROGRAM EXTENSION

Subtitle A--Federal-aid Highways

Sec. 1001. Extension of Federal-aid highway programs.

Subtitle B--Extension of Highway Safety Programs

Sec. 1101. Extension of National Highway Traffic Safety Administration 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. Public transportation programs continuation.

Subtitle D--Hazardous Materials

Sec. 1301. Extension of hazardous materials programs.

TITLE II--REVENUE PROVISIONS

Sec. 2001. Extension of Highway Trust Fund expenditure authority.

Sec. 2002. Funding of Highway Trust Fund.

Sec. 2003. Additional information on returns relating to mortgage interest.

Sec. 2004. Penalty for failure to meet due diligence requirements for the child tax credit.

Sec. 2005. Clarification of 6-year statute of limitations in case of overstatement of basis.

Sec. 2006. 100 percent continuous levy on payment to medicare providers

- and suppliers.
- Sec. 2007. Modification of tax exemption requirements for mutual ditch or irrigation companies.
- Sec. 2008. Equalization of excise tax on liquefied natural gas and liquefied petroleum gas.
- Sec. 2009. Extension of customs user fees.

TITLE III--BUDGETARY PROVISIONS

Sec. 301. Treatment for PAYGO purposes.

SEC. 2. DEFINITIONS.

In this Act and the amendments made by this Act:

(1) MAP-21.--The term ``MAP-21'' means the Moving Ahead for Progress in the 21st Century Act (Public Law 112-141; 126 Stat. 405).

(2) Part-year extension period.--The term ``Part-Year Extension Period'' means the period beginning on October 1, 2014, and ending on the Part-Year Funding Date.

(3) Part-year funding date.--The term ``Part-Year Funding Date'' means December 19, 2014.

(4) Part-year ratio.--The term ``Part-Year Ratio'' means the ratio calculated by dividing--

(A) the number of days included in the period beginning on October 1, 2014, and ending on the Part-Year Funding Date; by

(B) 365.

(5) SAFETEA-LU.--The term ``SAFETEA-LU'' means the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (Public Law 109-59; 119 Stat. 1144).

TITLE I--SURFACE TRANSPORTATION PROGRAM EXTENSION

Subtitle A--Federal-aid Highways

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

(a) In General.--Except as otherwise provided in this subtitle, requirements, authorities, conditions, eligibilities, limitations, and other provisions authorized under divisions A and E of MAP-21 (Public Law 112-141), the SAFETEA-LU Technical Corrections Act of 2008 (Public Law 110-244), titles I, V, and VI of SAFETEA-LU (Public Law 109-59), titles I and V of the Transportation Equity Act for the 21st Century (Public Law 105-178), the National Highway System Designation Act of 1995 (Public Law 104-59), titles I and VI of the Intermodal Surface Transportation Efficiency Act of 1991 (Public Law 102-240), and title 23, United States Code (excluding chapter 4 of that title), that would otherwise expire on or cease to apply after September 30, 2014, are incorporated by reference and shall continue in effect through the Part-Year Extension Period.

(b) Authorization of Appropriations.--There is authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for the Part-Year Extension Period a sum equal to--

(1) 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 and title 23, United States Code (excluding chapter 4 of that title); multiplied by

(2) the Part-Year Ratio.

(c) Use of Funds.--

(1) In general.--Except as otherwise expressly provided in this title, funds authorized to be appropriated under subsection (b) for the Part-Year Extension Period shall be distributed, administered, limited, and made available for obligation in the same manner and in the same amounts (as calculated using the Part-Year Ratio) as the funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for fiscal year 2014 to carry out programs, projects, activities, eligibilities, and requirements under--

(A) MAP-21 (Public Law 112-141);

(B) the SAFETEA-LU Technical Corrections Act of 2008 (Public Law 110-244);

(C) SAFETEA-LU (Public Law 109-59);

(D) the Transportation Equity Act for the 21st Century (Public Law 105-178);

(E) the National Highway System Designation Act of 1995 (Public Law 104-59);

(F) the Intermodal Surface Transportation Efficiency Act of 1991 (Public Law 102-240); and

(G) title 23, United States Code (excluding chapter 4 of that title).

(2) Contract authority.--Funds authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) under this section shall be--

(A) available for obligation and shall be administered in the same manner as if the funds were apportioned under chapter 1 of title 23, United States Code; and

(B) for the Part-Year Extension Period, except as provided in paragraph (3)(B), subject to the limitation on obligations for Federal-aid highways and highway safety construction programs for fiscal year 2015 in paragraph (3)(A) or an Act making appropriations for fiscal year 2015 or a portion of that fiscal year.

(3) Obligation ceiling.--

(A) In general.--In the absence of an Act making appropriations for fiscal year 2015 or a portion of that fiscal year--

(i) the annual limitation on obligations for Federal-aid highway and highway safety construction programs for fiscal year 2015 shall be equal to that of fiscal year 2014; and

(ii) the limitation on obligations shall be distributed and funding shall be exempt from the limitation on obligations in the same manner as for fiscal year 2014

(B) Application during part-year extension period.--

(i) Limitation on obligations.--During the Part-Year Extension Period, obligations subject to the limitation described in paragraph (2)(B) shall not exceed--

(I) the annual limitation on obligations imposed under that paragraph; multiplied by

(II) the Part-Year Ratio.

(ii) Exempt nhpp funds.--During the Part-Year Extension Period, the amount of funds under section 119 of title 23, United States Code, that is exempt from the limitation on obligations imposed under paragraph (2)(B) shall be--

(I) \$639,000,000; multiplied by

(II) the Part-Year Ratio.

(C) Calculations for distribution of obligation limitation.--The Secretary of Transportation shall, as necessary for purposes of making the calculations for the distribution of any obligation limitation during the Part-Year Extension Period--

(i) annualize the amount of contract authority provided under this Act for Federal-aid highways and highway safety construction programs; and

(ii) multiply the resulting distribution of obligation limitation by either the Part-Year Ratio or the pro rata for the period of an Act making appropriations for a portion of fiscal year 2015, whichever is applicable.

Subtitle B--Extension of Highway Safety Programs

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

(a) In General.--Except as otherwise provided in this section, requirements, authorities, conditions, and other provisions authorized under subtitle A of title I of division C of MAP-21 (Public Law 112-141), section 2009 of SAFETEA-LU (23 U.S.C. 402 note; Public Law 109-59), and chapter 4 of title 23, United States Code, that would otherwise expire on or cease to apply after September 30, 2014, are incorporated by reference and shall continue in effect through the Part-Year Extension Period.

(b) Authorization of Appropriations.--There is authorized to be appropriated out of the Highway Trust Fund (other than the Mass Transit Account) for the Part-Year Extension Period a sum equal to--

(1) 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 subtitle A of title I of division C of MAP-21 (Public Law 112-141), section 2009 of SAFETEA-LU (23 U.S.C. 402 note; Public Law 109-59), and chapter 4 of title 23, United States Code; multiplied by

(2) the Part-Year Ratio.

(c) Use of Funds.--Funds authorized to appropriated or made available for obligation under the authority of this section shall be distributed, administered, and made available for obligation in the same manner and at the same rate as funds authorized to be appropriated or made available for fiscal year 2014 to carry out programs, projects and activities under--

(1) subtitle A of title I of division C of MAP-21 (Public Law 112-141);

(2) section 2009 of SAFETEA-LU (23 U.S.C. 402 note; Public Law 109-59); and

(3) chapter 4 of title 23, United States Code.

(d) Contract Authority.--Section 31101(c) of MAP-21 (126 Stat. 733) is amended by striking ``fiscal years 2013 and 2014'' and inserting ``fiscal years 2013, 2014, and 2015''.

(e) Law Enforcement Campaigns.--Section 2009(a) of SAFETEA-LU (23 U.S.C. 402 note; Public Law 109-59) is amended by striking ``fiscal years 2013 and 2014'' each place it appears and inserting ``fiscal years 2013, 2014, and 2015''.

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

(a) Extension of Programs.--Except as otherwise provided in this section, requirements, authorities, conditions, eligibilities, limitations, and other provisions authorized under title II of division C of MAP-21 (Public Law 112-141), title IV of SAFETEA-LU (Public Law 109-59), and part B of subtitle VI of title 49, United States Code, that would otherwise expire on or cease to apply after September 30, 2014, are incorporated by reference and shall continue in effect through the Part-Year Extension Period.

(b) Authorization of Appropriations.--There is authorized to be appropriated from the Highway Trust Fund (other than the Mass Transit Account) for the period beginning October 1, 2014, and ending on the Part-Year Funding Date, a sum equal to--

(1) the total amount authorized to be appropriated from the Highway Trust Fund (other than the Mass Transit Account) for programs, projects, and activities for fiscal year 2014 under title II of division C of MAP-21 (Public Law 112-141), title IV of SAFETEA-LU (Public Law 109-59), and part B of subtitle VI of title 49, United States Code; multiplied by

(2) the Part-Year Ratio.

(c) Contract Authority.--Funds authorized to be

appropriated under this section shall be available for obligation and shall be administered in the same manner as if the funds were authorized by section 4101 of SAFETEA-LU (Public Law 109-59) and amendments made by that section, as amended by section 32603 of MAP-21 (Public Law 112-141), or authorized by section 31104 of title 49, United States Code.

(d) Use of Funds.--Funds authorized to be appropriated or made available for obligation and expended under the authority of this section shall be distributed, administered, limited, and made available for obligation in the same manner and at the same

rate as funds authorized to be appropriated or made available for fiscal year 2014 to carry out programs, projects, activities, eligibilities, and requirements under--

- (1) title II of division C of MAP-21 (Public Law 112-141);
- (2) title IV of SAFETEA-LU (Public Law 109-59); and
- (3) part B of subtitle VI of title 49, United States Code.

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 ``2014'' and inserting ``2015''; and

(2) in subsection (b)(1)(A) in the first sentence by striking ``2014'' and inserting ``2015''.

Subtitle C--Public Transportation Programs

SEC. 1201. PUBLIC TRANSPORTATION PROGRAMS CONTINUATION.

(a) Extension for Public Transportation Programs.--Except as otherwise provided in this section, requirements, authorities, conditions, eligibilities, limitations, and other provisions authorized under division B of MAP-21 (Public Law 112-141) and chapter 53 of title 49, United States Code, that would otherwise expire on or cease to apply after September 30, 2014, are incorporated by reference and shall continue in effect through the Part-Year Extension Period.

(b) Authorization of Appropriations.--

(1) Mass transit account.--There shall be available from the Mass Transit Account of the Highway Trust Fund for the Part-Year Extension Period, a sum equal to--

(A) the total amount authorized to be appropriated out of the Mass Transit Account of the Highway Trust Fund for programs, projects, and activities for fiscal year 2014 authorized under division B of MAP-21 (Public Law 112-141) and under chapter 53 of title 49, United States Code; multiplied by

(B) the Part-Year Ratio.

(2) General fund.--There is authorized to be appropriated

from the general fund of the Treasury for the period beginning October 1, 2014, and ending on the Part-Year Funding Date, a sum equal to--

(A) the total amount authorized to be appropriated from the general fund of the Treasury for programs, projects, and activities for fiscal year 2014 under division B of MAP-21 (Public Law 112-141) and under chapter 53 of title 49, United States Code; multiplied by

(B) the Part-Year Ratio.

(c) Contract Authority.--Funds made available under this section from the Mass Transit Account of the Highway Trust Fund shall be available for obligation in the same manner as set forth in section 5338(j)(1) of title 49, United States Code.

(d) Use of Funds.--Funds authorized to be appropriated or made available for obligation and expended under the authority of this section shall be distributed, administered, limited, and made available for obligation in the same manner and at the same rate as funds authorized to be appropriated or made available for fiscal year 2014 to carry out programs, projects, activities, eligibilities, and requirements under division B of MAP-21 (Public Law 112-141) and chapter 53 of title 49, United States Code.

(e) Distribution of Funds Under Division B of MAP-21.--Funds authorized to be appropriated or made available for programs continued under this section shall be distributed to those programs in the same proportion as funds were allocated for those programs for fiscal year 2014.

Subtitle D--Hazardous Materials

SEC. 1301. EXTENSION OF HAZARDOUS MATERIALS PROGRAMS.

(a) Extension of Programs.--Except as otherwise provided in this section, requirements, authorities, conditions, eligibilities, limitations, and other provisions authorized under title III of division C of MAP-21 (Public Law 112-141) and chapter 51 of title 49, United States Code, that would otherwise expire on or cease to apply after September 30, 2014, are incorporated by reference and shall continue in effect through the Part-Year Extension Period.

(b) Authorization of Appropriations.--There is authorized to be appropriated from the general fund of the Treasury and the Hazardous Materials Emergency Preparedness Fund established under section 5116(i) of title 49, United States Code, for the period beginning October 1, 2014, and ending on the Part-Year Funding Date, an amount equal to--

(1) the total amount authorized to be appropriated from the general fund of the Treasury and the Hazardous Materials Emergency Preparedness Fund for programs, projects, and activities for fiscal year 2014 under title III of division C of MAP-21 (Public Law 112-141) and chapter 51 of title 49,

United States Code; multiplied by

(2) the Part-Year Ratio.

(c) Use of Funds.--Funds authorized to be appropriated or made available for obligation and expended under the authority of this section shall be distributed, administered, limited, and made available for obligation in the same manner and at the same rate as funds authorized to be appropriated or made available for fiscal year 2014 to carry out programs, projects, activities, eligibilities, and requirements under title III of division C of MAP-21 (Public Law 112-141) and chapter 51 of title 49, United States Code.

TITLE II--REVENUE PROVISIONS

SEC. 2001. EXTENSION OF HIGHWAY TRUST FUND EXPENDITURE AUTHORITY.

(a) Highway Trust Fund.--Section 9503 of the Internal Revenue Code of 1986 is amended--

(1) by striking ``October 1, 2014'' in subsections (b)(6)(B), (c)(1), and (e)(3) and inserting ``December 20, 2014'', 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 of the Internal Revenue Code of 1986 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 ``October 1, 2014'' in subsection (d)(2) and inserting ``December 20, 2014''.

(c) Leaking Underground Storage Tank Trust Fund.--Paragraph (2) of section 9508(e) of the Internal Revenue Code of 1986 is amended by striking ``October 1, 2014'' and inserting ``December 20, 2014''.

SEC. 2002. FUNDING OF HIGHWAY TRUST FUND.

(a) In General.--Subsection (f) of section 9503 of the Internal Revenue Code of 1986 is amended by redesignating paragraph (5) as paragraph (7) and by inserting after paragraph (4) the following new paragraphs:

``(A) \$5,633,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

``(B) \$1,500,000,000 to the Mass Transit Account in the Highway Trust Fund.

``(6) Additional increase in fund balance.--There is hereby transferred to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund amounts appropriated from the Leaking Underground Storage Tank Trust Fund under section 9508(c)(3).''.

(b) Appropriation From Leaking Underground Storage Tank Trust Fund.--

(1) In general.--Subsection (c) of section 9508 of the Internal Revenue Code of 1986 is amended 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)(6) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.''.

(2) Conforming amendment.--Section 9508(c)(1) of the Internal Revenue Code of 1986 is amended by striking ``paragraph (2)'' and inserting ``paragraphs (2) and (3)''.

SEC. 2003. ADDITIONAL INFORMATION ON RETURNS RELATING TO MORTGAGE INTEREST.

(a) In General.--Paragraph (2) of section 6050H(b) of the Internal Revenue Code of 1986 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 of the Internal Revenue Code of 1986 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. 2004. PENALTY FOR FAILURE TO MEET DUE DILIGENCE REQUIREMENTS FOR THE CHILD TAX CREDIT.

(a) In General.--Section 6695 of the Internal Revenue Code of 1986 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. 2005. CLARIFICATION OF 6-YEAR STATUTE OF LIMITATIONS IN CASE OF OVERSTATEMENT OF BASIS.

(a) In General.--Subparagraph (B) of section 6501(e)(1) 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'',

(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. 2006. 100 PERCENT CONTINUOUS LEVY ON PAYMENT TO MEDICARE PROVIDERS AND SUPPLIERS.

(a) In General.--Paragraph (3) of section 6331(h) of the Internal Revenue Code of 1986 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. 2007. MODIFICATION OF TAX EXEMPTION REQUIREMENTS FOR MUTUAL DITCH OR IRRIGATION COMPANIES.

(a) In General.--Paragraph (12) of section 501(c) of the Internal Revenue Code of 1986 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. 2008. 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) 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.--Paragraph (2) of section 4041(a) of such Code 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) of the Internal Revenue Code of 1986, 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) 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).''.

(3) Conforming amendments.--Section 4041(a)(2)(B)(iv) of the Internal Revenue Code of 1986, 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. 2009. EXTENSION OF CUSTOMS USER FEES.

Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended--

(1) in subparagraph (A), by striking ``September 30, 2023'' and inserting ``January 7, 2024'', and

(2) in subparagraph (B)(i), by striking ``September 30, 2023'' and inserting ``January 7, 2024''.

TITLE III--BUDGETARY PROVISIONS

SEC. 301. 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).
