

AMENDMENT TO
RULES COMMITTEE PRINT 119-3
OFFERED BY MR. ARRINGTON OF TEXAS

Page 10, in the item relating to section 110115, strike “MAGA” and insert “Trump”.

Page 10, in the item relating to section 110116, strike “MAGA” and insert “Trump”.

Page 11, in the item relating to section 112008, strike “Phase-out and restrictions” and insert “Restrictions”.

Page 12, in the item relating to section 112009, strike “Phase-out and restrictions” and insert “Restrictions”.

Page 12, in the item relating to section 112012, strike “Phase-out and restrictions” and insert “Restrictions”.

Page 12, after the item relating to section 112031, insert the following:

Sec. 112032. Treatment of payments from partnerships to partners for property or services.

Page 123, line 16, strike “, both domestically and internationally”.

Strike section 41004 and insert the following:

1 **SEC. 41004. EXPEDITED PERMITTING.**

2 The Natural Gas Act is amended by adding after sec-
3 tion 15 (15 U.S.C. 717n) the following:

4 **“SEC. 15A. EXPEDITED PERMITTING.**

5 “(a) DEFINITIONS.—In this section:

6 “(1) COVERED APPLICATION.—The term ‘cov-
7 ered application’ means an application for an au-
8 thorization under section 3 or a certificate of public
9 convenience and necessity under section 7, as appli-
10 cable, for activities that include construction.

11 “(2) FEDERAL AUTHORIZATION.—The term
12 ‘Federal authorization’ has the meaning given such
13 term in section 15(a).

14 “(b) EXPEDITED REVIEW.—

15 “(1) NOTIFICATION OF ELECTION AND PAY-
16 MENT OF FEE.—Prior to submitting a covered appli-
17 cation, an applicant may elect to obtain an expedited
18 review of authorizations pursuant to Sections 3 and
19 7 of the Natural Gas Act for the approval of such
20 covered application by—

21 “(A) submitting to the Commission a writ-
22 ten notification—

1 “(i) of the election; and

2 “(ii) that identifies each Federal au-
3 thorization required for the approval of the
4 covered application and each Federal,
5 State, or interstate agency that will con-
6 sider an aspect of each such Federal au-
7 thorization; and

8 “(B) making a payment to the Secretary
9 of the Treasury in an amount that is the lesser
10 of—

11 “(i) one percent of the expected cost
12 of the applicable construction, as deter-
13 mined by the applicant; or

14 “(ii) \$10,000,000 (adjusted for infla-
15 tion, as the Secretary of the Treasury de-
16 termines necessary).

17 “(2) SUBMISSION AND REVIEW OF APPLICA-
18 TIONS.—

19 “(A) APPLICATION.—Not later than 60
20 days after the date on which an applicant elects
21 to obtain an expedited review under paragraph
22 (1), the applicant shall submit to the Commis-
23 sion the covered application for which such elec-
24 tion for an expedited review was made, which
25 shall include—

1 “(i) the scope of the applicable activi-
2 ties, including capital investment, siting,
3 temporary construction, and final work-
4 force numbers;

5 “(ii) the industrial sector of the appli-
6 cant, as classified by the North American
7 Industry Classification System; and

8 “(iii) a list of the statutes and regula-
9 tions that are relevant to the covered appli-
10 cation.

11 “(B) APPROVAL.—

12 “(i) STANDARD DEADLINE.—Except
13 as provided in clause (ii), not later than
14 one year after the date on which an appli-
15 cant submits a covered application pursu-
16 ant to subparagraph (A)—

17 “(I) each Federal, State, or
18 interstate agency identified under
19 paragraph (1)(A)(ii) shall—

20 “(aa) review the relevant
21 Natural Gas Act sections 3 or 7
22 authorization identified under
23 such paragraph; and

24 “(bb) subject to any condi-
25 tions determined by such agency

1 to be necessary to comply with
2 the requirements of the Federal
3 law under which such approval is
4 required, approve such Federal
5 authorization; and

6 “(II) the Commission shall—

7 “(aa) review the covered ap-
8 plication; and

9 “(bb) subject to any condi-
10 tions determined by the Commis-
11 sion to be necessary to comply
12 with the requirements of this
13 Act, approve the covered applica-
14 tion.

15 “(ii) EXTENDED DEADLINE.—

16 “(I) EXTENSION.—With respect
17 to a covered application submitted
18 pursuant to subparagraph (A), the
19 Commission may approve a request by
20 an agency identified under paragraph
21 (1)(A)(ii) for an extension of the one-
22 year deadline imposed by clause (i) of
23 this subparagraph for a period of 6
24 months if the Commission receives
25 consent from the relevant applicant.

1 “(II) APPLICABILITY.—If the
2 Commission approves a request for an
3 extension under subclause (I), such
4 extension shall apply to the applicable
5 covered application and the Federal
6 authorization for which the extension
7 was requested.

8 “(C) EFFECT OF FAILURE TO MEET DEAD-
9 LINE.—

10 “(i) DEEMED APPROVAL.—Any cov-
11 ered application submitted pursuant to
12 subparagraph (A), or Federal authoriza-
13 tion that is required with respect to such
14 covered application, that is not approved
15 by the applicable deadline under subpara-
16 graph (B) shall be deemed approved in
17 perpetuity.

18 “(ii) COMPLIANCE.—A person car-
19 rying out activities under a covered appli-
20 cation or Federal authorization that has
21 been deemed approved under clause (i)
22 shall comply with the requirements of the
23 Natural Gas Act.

24 “(c) JUDICIAL REVIEW.—

25 “(1) REVIEWABLE CLAIMS.—

1 “(A) IN GENERAL.—No court shall have
2 jurisdiction to review a claim with respect to
3 the approval of a covered application or Federal
4 authorization under subparagraph (B) or (C)(i)
5 of subsection (b)(2), except for a claim under
6 chapter 7 of title 5, United States Code, filed
7 not later than 180 days after the date of such
8 approval by—

9 “(i) the applicant; or

10 “(ii) a person who has suffered, or
11 likely and imminently will suffer, direct
12 and irreparable economic harm from the
13 approval.

14 “(B) CLAIMS BY CERTAIN NON-APPLI-
15 CANTS.—An association may only bring a claim
16 on behalf of one or more of its members pursu-
17 ant to subparagraph (A)(ii) if each member of
18 the association has suffered, or likely and immi-
19 nently will suffer, the harm described in sub-
20 paragraph (A)(ii).

21 “(2) STANDARD OF REVIEW.—If an applicant
22 or other person brings a claim described in para-
23 graph (1) with respect to the approval of a covered
24 application or Federal authorization under sub-
25 section (b)(2)(B), the court shall hold unlawful and

1 set aside any agency actions, findings, and conclu-
2 sions in accordance with section 706(2) of title 5,
3 United States Code, except that, for purposes of the
4 application of subparagraph (E) of such section, the
5 court shall apply such subparagraph by substituting
6 ‘clear and convincing evidence’ for ‘substantial evi-
7 dence’.

8 “(3) EXCLUSIVE JURISDICTION.—The United
9 States Court of Appeals for the District of Columbia
10 Circuit shall have original and exclusive jurisdiction
11 over any claim—

12 “(A) alleging the invalidity of subsection
13 (b); or

14 “(B) that an agency action relating to a
15 covered application or Federal authorization
16 under subsection (b) is beyond the scope of au-
17 thority conferred by the Federal law under
18 which such agency action is made.”.

Page 278, line 2, strike “limiting” and insert “of
that State or a political subdivision thereof limiting”.

Page 291, line 10, strike “(or any successor regula-
tion)”.

Page 296, line 23, strike “October 1, 2027” and in-
sert “December 31, 2026”.

Page 297, line 14, strike “subsection (a)(10)(A)(i)(VIII)” and insert “subsection (a)(10)(A)(i)(VIII)”.

Page 306, line 25, insert “and is not a child or pregnant woman who is lawfully residing in the United States and receiving medical assistance pursuant to section 1903(v)(4),” after “alien”.

Page 307, line 3, insert “and is not such a child or pregnant woman” after “alien”.

Page 307, line 11, insert “and is not such a child or pregnant woman” after “alien”.

Page 307, insert after line 20 the following (and redesignate accordingly):

1 (I) such term does not include an
2 alien described in subsection (b)(4) of
3 such section (other than a qualified
4 alien under section 402(b)(2) of such
5 Act);

Page 307, line 25, insert “431” before “shall”.

Page 308, line 11, insert “431” before “shall”.

Page 311, line 14, strike “October 1” and insert “December 31”.

Page 333, line 3, strike “**FOR MINORS**”.

Page 333, line 14, strike “under 18 years of age”.

Page 343, line 3, strike “**THE PAYMENT LIMIT**”
and insert “**PAYMENTS**”.

Page 343, strike lines 5 through 13 and insert the
following:

1 (a) IN GENERAL.—Subject to subsection (b), the Sec-
2 retary of Health and Human Services (in this section re-
3 ferred to as the Secretary) shall revise section
4 438.6(c)(2)(iii) of title 42, Code of Federal Regulations
5 (or a successor regulation) such that, with respect to a
6 payment described in such section made for a service fur-
7 nished during a rating period beginning on or after the
8 date of the enactment of this Act, the total payment rate
9 for such service is limited to—

10 (1) in the case of a State that provides coverage
11 to all individuals described in section
12 1902(a)(10)(A)(i)(VIII) of the Social Security Act
13 (42 U.S.C. 1396a(a)(10)(A)(i)(VIII)) that is equiva-
14 lent to minimum essential coverage (as described in
15 section 5000A(f)(1)(A) of the Internal Revenue
16 Code of 1986 and determined in accordance with
17 standards prescribed by the Secretary in regula-
18 tions) under the State plan (or waiver of such plan)

1 of such State under title XIX of such Act, 100 per-
2 cent of the specified total published Medicare pay-
3 ment rate (or, in the absence of a specified total
4 published Medicare payment rate, an equivalent
5 Medicare payment rate); or
6 (2) in the case of a State other than a State
7 described in paragraph (1), 110 percent of the speci-
8 fied total published Medicare payment rate (or, in
9 the absence of a specified total published Medicare
10 payment rate, an equivalent Medicare payment
11 rate).

Page 343, line 21, strike “of Health and Human
Services”.

Page 344, insert after line 2 the following (and re-
designate accordingly):

12 (c) TREATMENT OF EXPANSION STATES.—The revi-
13 sions described in subsection (a) shall provide that, with
14 respect to a State that begins providing the coverage de-
15 scribed in paragraph (1) of such subsection on or after
16 the date of the enactment of this Act, the limitation de-
17 scribed in such paragraph shall apply to such State with
18 respect to a payment described in section 438.6(c)(2)(iii)
19 of title 42, Code of Federal Regulations (or a successor
20 regulation) for a service furnished during a rating period

1 beginning on or after the date on which such State begins
2 providing such coverage, including with respect to a pay-
3 ment so described for which written prior approval was
4 made before such date.

Page 344, insert after line 3 the following (and re-
designate accordingly):

5 (1) EQUIVALENT MEDICARE PAYMENT RATE.—
6 The term “equivalent Medicare payment rate”
7 means amounts calculated as payment for specific
8 services comparable to the service furnished that
9 have been developed under part A or part B of title
10 XVIII of the Social Security Act (42 U.S.C. 1396 et
11 seq.).

Page 344, line 11, insert “including the service fur-
nished” after “services”.

Page 349, line 23, strike “January 1, 2029” and in-
sert “not later than December 31, 2026, or, at the option
of the State, such earlier date as the State may specify”.

Page 354, line 14, insert “of similar acuity (includ-
ing outpatient care relating to other services specified in
this subclause)” after “other services”.

Page 354, line 15, insert “or” after the semicolon.

Page 355, line 11, strike the semicolon and all that follows through line 15, and insert a period.

Page 360, line 22, strike “October 1, 2028 (or, if earlier, the date that precedes January 1, 2029, by the number of months specified by the State under paragraph (1)(A) plus 3 months)” and insert “the date that precedes December 31, 2026 (or, if the State elects under paragraph (1) to specify an earlier date, such earlier date) by the number of months specified by the State under paragraph (1)(A) plus 3 months”.

Page 365, line 14, insert “or” after the semicolon.

Page 365, line 15, strike “and” and insert “or”.

Page 365, line 16, strike “or” and all that follows through line 21.

Page 366, line 12, insert “or” after the semicolon.

Page 366, line 14, strike “; or” and all that follows through line 17, and insert a period.

Page 366, line 19, strike “means” and insert “includes”.

Page 366, line 22, insert “and” after the semicolon.

Page 367, line 2, strike “; or” and all that follows through line 5, and insert a period.

Page 367, line 21, strike “RULEMAKING” and insert “GUIDANCE”.

Page 367, line 21, strike “July 1, 2027” and insert “December 31, 2025”.

Page 367, line 22, strike “promulgate regulations for purposes of carrying out” and insert “issue guidance relating to the initial implementation of”.

Page 367, line 25, strike “GRANTS” and insert “DEVELOPMENT OF GOVERNMENT EFFICIENCY GRANTS”.

Page 371, line 25, strike “or any other provision of law”.

Page 397, insert after line 9 the following:

1 **SEC. 44202. FUNDING COST SHARING REDUCTION PAY-**
2 **MENTS.**

3 Section 1402 of the Patient Protection and Afford-
4 able Care Act (42 U.S.C. 18071) is amended by adding
5 at the end the following new subsection:

6 “(h) FUNDING.—

7 “(1) IN GENERAL.—There are appropriated out
8 of any monies in the Treasury not otherwise appro-
9 priated such sums as may be necessary for purposes
10 of making payments under this section for plan
11 years beginning on or after January 1, 2026.

1 “(2) LIMITATION.—

2 “(A) IN GENERAL.—The amounts appro-
3 priated under paragraph (1) may not be used
4 for purposes of making payments under this
5 section for a qualified health plan that provides
6 health benefit coverage that includes coverage
7 of abortion.

8 “(B) EXCEPTION.—Subparagraph (A)
9 shall not apply to payments for a qualified
10 health plan that provides coverage of abortion
11 only if necessary to save the life of the mother
12 or if the pregnancy is a result of an act of rape
13 or incest.”.

Page 439, line 14, insert before the comma the fol-
lowing: “(as defined in section 509 of the Gramm-Leach-
Bliley Act (15 U.S.C. 6809))”.

Insert after section 60003 the following:

14 **SEC. 60004. STATE BORDER SECURITY REIMBURSEMENT.**

15 (a) IN GENERAL.—In addition to amounts otherwise
16 available, there is appropriated to the Secretary of Home-
17 land Security, for fiscal year 2025, out of any money in
18 the Treasury not otherwise appropriated,
19 \$12,000,000,000, to remain available until September 30,
20 2029, to carry out this section.

1 (b) USE OF FUNDS.—The Secretary of Homeland Se-
2 curity shall use amounts made available under subsection
3 (a) to make grants to States for costs associated with ac-
4 tions taken on or after January 21, 2021, to assist the
5 Federal border security missions to enforce the immigra-
6 tion laws, including through detention and removal, and
7 to combat the unlawful entry of persons and contraband.

8 (c) APPLICATION.—The Secretary of Homeland Se-
9 curity shall develop a process for States to submit a grant
10 application, together with satisfactory evidence of costs in-
11 curred, to seek reimbursement for any expenses described
12 in subsection (b).

13 (d) PROHIBITION.—The Secretary of Homeland Se-
14 curity may not make a grant for reimbursement under this
15 section to a State if such State has received such reim-
16 bursement under any other grant program of the Depart-
17 ment of Homeland Security.

Page 533, strike line 12 and all that follows through
line 16 on page 542, and insert the following (and con-
form the table of contents accordingly):

18 **SEC. 70200. REVIEW OF AGENCY RULEMAKING.**

19 (a) DEREGULATION INITIATIVE.—

20 (1) APPROPRIATION.—In addition to amounts
21 otherwise available, there is appropriated to the Di-
22 rector of the Office of Management and Budget for

1 fiscal year 2025, out of any money in the Treasury
2 not otherwise appropriated, \$100,000,000 to remain
3 available through September 30, 2028, to carry out
4 this section.

5 (2) USE OF FUNDS.—The Director of the Office
6 of Management and Budget shall use amounts made
7 available under paragraph (1) to pay expenses asso-
8 ciated with improving regulatory processes and ana-
9 lyzing and reviewing rules issued by a covered agen-
10 cy.

11 (b) DEFINITIONS.—In this section:

12 (1) COVERED AGENCY.—The term “covered
13 agency”—

14 (A) means—

15 (i) the Department of Education;

16 (ii) the Department of Energy;

17 (iii) the Department of Health and
18 Human Services;

19 (iv) the Department of Homeland Se-
20 curity;

21 (v) the Department of Justice;

22 (vi) the Consumer Financial Protec-
23 tion Bureau; and

24 (vii) the Environmental Protection
25 Agency; and

1 (B) does not include the Social Security
2 Administration.

3 (2) RULE.—The term “rule” has the meaning
4 given the term in section 551 of title 5, United
5 States Code, only to the extent such rule has been
6 issued by a covered agency.

Page 578, beginning on line 10, strike section
80122.

Page 591, beginning on line 10, strike section
80132.

Page 595, line 17, strike “202” and insert
“202(a)”.

Page 595, line 18, strike “1712” and insert
“1712(a)”.

Page 602, line 8, strike “Administrative and”.

Page 602, beginning on line 9, strike “administra-
tive or”.

Page 602, beginning on line 13, strike “administra-
tive or”.

Page 605, line 6, strike “The” and insert “Notwith-
standing the 2024–2029 National Outer Continental
Shelf Oil and Gas Leasing Program, the”.

Page 608, line 17, strike “The” and insert “Notwithstanding the 2024–2029 National Outer Continental Shelf Oil and Gas Leasing Program, the”.

Page 629, beginning on line 2, strike sections 80301 through 80305.

Page 640, beginning on page 1, strike sections 80315 through 80317.

Strike section 90002 (and redesignate sections 90003, 90004, and 90005 as sections 90002, 90003, and 90004, respectively, and conform the table of contents in section 2 accordingly).

Page 677, line 2, insert “, 71,” after “43”.

Page 687, beginning on line 17, strike “section 90005(a)(4)” and insert “section 90004(a)(4)”.

Page 688, beginning on line 3, strike “section 90005” and insert “section 90004”.

Page 712, after line 11, insert the following:

1 (g) OMISSION OF CORRECT SOCIAL SECURITY NUM-
2 BER TREATED AS MATHEMATICAL OR CLERICAL
3 ERROR.—Section 6213(g)(2)(I) is amended by striking
4 “section 24(e)” and inserting “section 24”.

Page 712, line 12, strike “(g)” and insert “(h)”.

Page 716, after line 24, insert the following:

- 1 (b) MODIFICATION OF INFLATION ADJUSTMENT.—
2 Section 55(d)(4)(B) is amended—
3 (1) by striking “2018” in clause (i) and insert-
4 ing “2026”, and
5 (2) by striking “2017” in clause (i)(II) and in-
6 serting “2025”.

Page 717, line 1, strike “(b)” and insert “(c)”.

Page 718, strike line 18 and all that follows through
page 719, line 6, and insert the following:

- 7 “(a) IN GENERAL.—In the case of an individual, the
8 amount of the taxpayer’s itemized deductions shall be re-
9 duced by the sum of—
10 “(1) $\frac{5}{37}$ of the lesser of—
11 “(A) the amount of the deduction allowable
12 to the taxpayer under section 164 for such tax-
13 able year (determined without regard to this
14 section), or
15 “(B) the excess (if any) of—
16 “(i) the taxpayer’s taxable income for
17 such taxable year (determined without re-
18 gard to this section and increased by the
19 amount of the taxpayer’s itemized deduc-
20 tions), over

1 “(ii) the dollar amount at which the
2 37 percent rate bracket under section 1 be-
3 gins with respect to the taxpayer, plus
4 “(2) $\frac{2}{37}$ of the lesser of—
5 “(A) so much (if any) of the taxpayer’s
6 itemized deductions as exceed the amount de-
7 scribed in paragraph (1)(A), or
8 “(B) the excess (if any) of—
9 “(i) the amount described in subpara-
10 graph (1)(B)(i), over
11 “(ii) the sum of the amounts de-
12 scribed in paragraphs (1)(A) and
13 (1)(B)(ii).
14 “(b) ITEMIZED DEDUCTIONS.—For purposes of sub-
15 section (a), any reference to the taxpayer’s itemized de-
16 ductions shall be treated as reference to such deductions
17 determined without regard to this section.”.

Page 719, line 7, strike “(b)” and insert “(c)”.

Page 729, line 22, strike “(as defined in section
24(h)(7))”.

Page 730, after line 2, insert the following:

18 “(3) SOCIAL SECURITY NUMBER DEFINED.—
19 For purposes of paragraph (1), the term ‘social se-

1 curity number’ shall have the meaning given such
2 term in section 24(h)(7).”.

Page 737, line 18, strike “(as defined in section
24(h)(7))”.

Page 737, after line 22, insert the following:

3 “(3) SOCIAL SECURITY NUMBER DEFINED.—
4 For purposes of paragraph (1), the term ‘social se-
5 curity number’ shall have the meaning given such
6 term in section 24(h)(7).”.

Page 741, lines 4 and 5, strike “(as defined in sec-
tion 24(h)(7))”.

Page 741, after line 11, insert the following:

7 “(iii) SOCIAL SECURITY NUMBER DE-
8 FINED.—For purposes of clause (i), the
9 term ‘social security number’ shall have
10 the meaning given such term in section
11 24(h)(7).”.

Page 759, strike line 12 and all that follows through
page 760, line 19.

Page 760, line 20, strike “(d)” and insert “(c)”.

Page 790, line 16, strike “**MAGA**” and insert
“**TRUMP**”.

Page 790, line 19, strike “**MAGA**” and insert “**TRUMP**”.

Page 790, line 20, strike “**MAGA**” and insert “**TRUMP**”.

Page 790, line 21, strike “MAGA” and insert “Trump”.

Page 791, line 3, strike “MAGA” and insert “TRUMP”.

Page 791, lines 5 and 6, strike “‘money account for growth and advancement’ or”.

Page 791, line 6, strike “MAGA” and insert “Trump”.

Page 791, line 11, strike “MAGA” and insert “Trump”.

Page 794, line 3, strike “MAGA” and insert “Trump”.

Page 794, line 9, strike “MAGA” and insert “Trump”.

Page 795, line 10, strike “MAGA” and insert “Trump”.

Page 795, line 16, strike “MAGA” and insert “Trump”.

Page 795, line 22, strike “MAGA” and insert “Trump”.

Page 797, line 3, strike “MAGA” and insert “Trump”.

Page 797, line 10, strike “MAGA” and insert “Trump”.

Page 797, line 11, strike “MAGA” and insert “Trump”.

Page 797, line 22, strike “MAGA” and insert “Trump”.

Page 797, line 24, strike “MAGA” and insert “Trump”.

Page 798, line 19, strike “MAGA” and insert “Trump”.

Page 798, line 20, strike “MAGA” and insert “Trump”.

Page 799, line 2, strike “MAGA” and insert “Trump”.

Page 799, line 3, strike “MAGA” and insert “Trump”.

Page 799, line 6, strike “MAGA” and insert “Trump”.

Page 799, line 8, strike “MAGA” and insert “Trump”.

Page 799, line 9, strike “MAGA” and insert “Trump”.

Page 800, line 3, strike “MAGA” and insert “Trump”.

Page 800, line 5, strike “MAGA” and insert “Trump”.

Page 800, line 14, strike “MAGA” and insert “Trump”.

Page 800, line 17, strike “MAGA” and insert “Trump”.

Page 800, line 18, strike “MAGA” and insert “Trump”.

Page 801, line 3, strike “MAGA” and insert “Trump”.

Page 801, line 15, strike “MAGA” and insert “Trump”.

Page 802, line 8, strike “MAGA” and insert “TRUMP”.

Page 802, line 21, strike “MAGA” and insert “Trump”.

Page 803, line 1, strike “MAGA” and insert “TRUMP”.

Page 803, line 3, strike “MAGA” and insert “Trump”.

Page 803, line 25, strike “MAGA” and insert “TRUMP”.

Page 804, line 5, strike “MAGA” and insert “Trump”.

Page 805, line 3, strike “MAGA” and insert “TRUMP”.

Page 805, line 9, strike “MAGA” and insert “Trump”.

Page 805, after line 13 (in the item relating to part IX), strike “MAGA” and insert “Trump”.

Page 805, line 17, strike “**MAGA**” and insert “**TRUMP**”.

Page 805, line 21, strike “**MAGA**” and insert “**TRUMP**”.

Page 806, line 3, strike “MAGA” and insert “Trump”.

Page 806, line 8, strike “MAGA” and insert “Trump”.

Page 808, line 22, strike “MAGA” and insert “TRUMP”.

Page 808, line 23, strike “MAGA” and insert “Trump”.

Page 809, line 5, strike “**MAGA**” and insert “**TRUMP**”.

Page 810, line 3, strike “MAGA” and insert “Trump”.

Page 810, after line 8 (in the item relating to section 6434), strike “MAGA” and insert “Trump”.

Page 810, after line 12 (in the item relating to section 6659), strike “MAGA” and insert “Trump”.

Page 862, strike lines 6 and 7, and insert the following:

- 1 (a) IN GENERAL.—Section 250(a) is amended—
- 2 (1) by striking “37.5 percent” in paragraph
- 3 (1)(A) and inserting “36.5 percent”,
- 4 (2) by striking “50 percent” in paragraph
- 5 (1)(B) and inserting “49.2 percent”, and
- 6 (3) by striking paragraph (3).

Page 862, strike lines 13 through 15, and insert the following:

- 1 (a) IN GENERAL.—Section 59A(b) is amended—
2 (1) by striking “10 percent” in paragraph (1)
3 and inserting “10.1 percent”, and
4 (2) by striking paragraph (2) and by redesignating paragraphs (3) and (4) as paragraphs (2)
5 and (3), respectively.
6

Page 889, line 20, strike “, in consultation” and all that follows through “determines appropriate,” on page 890, line 1.

Strike page 901, line 20 through page 902, line 3.

Page 914, line 1, insert “under this section” after “area”.

Page 934, line 9, strike “**PHASE-OUT AND RESTRICTIONS**” and insert “**RESTRICTIONS**”.

Strike page 934, line 11 through page 935, line 4 and insert the following:

- 7 (a) TERMINATION OF CREDIT.—Section 45Y is
8 amended by striking subsection (d) and by adding at the
9 end the following new subsection:
10 “(h) TERMINATION OF CREDIT.—
11 “(1) IN GENERAL.—Except as provided in paragraphs (2) and (3), no credit shall be allowed under
12 this section for any qualified facility—
13

1 “(A) the construction of which begins after
2 the date which is 60 days after the date of the
3 enactment of this subsection, or

4 “(B) which is placed in service after De-
5 cember 31, 2028.

6 “(2) ADVANCED NUCLEAR FACILITIES.—In the
7 case of any qualified facility that is an advanced nu-
8 clear facility (as defined in section 45J(d)(2))—

9 “(A) paragraph (1) shall not apply, and

10 “(B) no credit shall be allowed under this
11 section for any such facility the construction of
12 which begins after December 31, 2028.

13 “(3) EXPANSION OF NUCLEAR FACILITIES.—In
14 the case of any nuclear facility the reactor design for
15 which is approved by the Nuclear Regulatory Com-
16 mission—

17 “(A) paragraph (1) shall not apply, and

18 “(B) no credit shall be allowed under this
19 section for any such facility the expansion of
20 which begins after December 31, 2028.”.

Page 935, line 12, strike “after the date that is one
year after the date of the enactment of this subpara-
graph” and insert “after December 31, 2025”.

Page 937, strike lines 10 through 15.

Page 944, after line 25, insert the following:

1 (d) DENIAL OF CREDIT FOR EXPENDITURES FOR
2 CERTAIN WIND AND SOLAR LEASING ARRANGEMENTS.—
3 Section 45Y, as amended by subsection (a), is amended
4 by inserting after subsection (c) the following new sub-
5 section:

6 “(d) DENIAL OF CREDIT FOR EXPENDITURES FOR
7 WIND AND SOLAR LEASING ARRANGEMENTS.—No credit
8 shall be allowed under this section for any investment dur-
9 ing the taxable year with respect to property described in
10 paragraph (1), (2), or (4) of section 25D(d) if—

11 “(1) the taxpayer rents or leases such property
12 to a third party during such taxable year, and

13 “(2) the lessee would qualify for a credit under
14 section 25D with respect to such property if the les-
15 see owned such property.”.

Page 945, strike lines 6 through 9 and insert the
following:

16 (2) TERMINATION OF CREDIT.—The amend-
17 ment made by subsection (a) shall apply to facilities
18 for which construction begins after the date that is
19 60 days after the date of enactment of this Act.

Page 945, line 10, strike “**PHASE-OUT AND RE-**
STRICTIONS” and insert “**RESTRICTIONS**”.

Strike page 945, line 12 through page 946, line 12
and insert the following:

1 (a) TERMINATION OF CREDIT.—Section 48E is
2 amended by striking subsection (e) and by adding at the
3 end the following new subsection:

4 “(j) TERMINATION OF CREDIT.—

5 “(1) IN GENERAL.—Except as provided in para-
6 graph (2), no credit shall be allowed under this sec-
7 tion for any qualified facility or energy storage tech-
8 nology—

9 “(A) the construction of which begins after
10 the date which is 60 days after the date of the
11 enactment of this subsection, or

12 “(B) which is placed in service after De-
13 cember 31, 2028.

14 “(2) ADVANCED NUCLEAR FACILITY.—In the
15 case of any qualified facility that is an advanced nu-
16 clear facility (as defined in section 45J(d)(2))—

17 “(A) paragraph (1) shall not apply, and

18 “(B) no credit shall be allowed under this
19 section for any such facility the construction of
20 which begins after December 31, 2028.”.

Page 946, line 21, strike “after the date that is one
year after the date of the enactment of this subpara-
graph” and insert “after December 31, 2025”.

Page 947, line 8, strike “after the date that is one year after the date of the enactment of this paragraph” and insert “after December 31, 2025”.

Page 951, after line 3, insert the following:

1 (c) DENIAL OF CREDIT FOR EXPENDITURES FOR
2 CERTAIN WIND AND SOLAR LEASING ARRANGEMENTS.—
3 Section 48E, as amended by subsection (a), is amended
4 by inserting after subsection (d) the following new sub-
5 section:
6 “(e) DENIAL OF CREDIT FOR EXPENDITURES FOR
7 WIND AND SOLAR LEASING ARRANGEMENTS.—No credit
8 shall be allowed under this section for any investment dur-
9 ing the taxable year with respect to property described in
10 paragraph (1), (2), or (4) of section 25D(d) if—
11 “(1) the taxpayer rents or leases such property
12 to a third party during such taxable year, and
13 “(2) the lessee would qualify for a credit under
14 section 25D with respect to such property if the les-
15 see owned such property.”.

Page 951, strike lines 4 through 9.

Page 951, line 14, strike “2031” and insert “2028”.

Page 951, line 17, strike “2031” and insert “2028”.

Page 952, line 3, strike “2031” and insert “2028”.

Page 952, strike lines 9 through 13 and insert the following:

1 (2) TERMINATION OF CREDIT.—The amend-
2 ment made by subsection (a) shall apply to facilities
3 and energy storage technology for which construc-
4 tion begins after the date that is 60 days after the
5 date of enactment of this Act.

Page 952, lines 16 and 17, strike “, as amended by sections 112008 and 112009,”.

Page 953, line 23, strike “sections 112008, 112009, and” and insert “section”.

Page 954, line 18, strike “**PHASE-OUT AND RESTRICTIONS**” and insert “**RESTRICTIONS**”.

Page 954, strike line 21 and all that follows through page 955, line 18.

Page 955, line 19, strike “(b)” and insert “(a)”.

Page 956, after line 12, insert the following:

6 (b) TERMINATION OF CREDIT.—Section 45U(e) is
7 amended by striking “December 31, 2032” and inserting
8 “December 31, 2031”.

Page 956, strike lines 13 through 24 and insert the following:

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of enactment of this Act.

Page 961, strike lines 9 through 22 and insert the
following:

4 (c) REPEAL OF TRANSFERABILITY.—Section 6418,
5 as amended by sections 112010, 112011, and 112012 is
6 amended—
7 (1) in subsection (f)(1)—
8 (A) in subparagraph (A)—
9 (i) by striking clause (vi), and
10 (ii) by redesignating clauses (iv), (v),
11 (vii), (ix), (x), and (xi) as clauses (iii), (iv),
12 (v), (vi), (vii), and (viii), respectively, and
13 (B) in subparagraph (B), by striking
14 “clause (ii) or (v)” and inserting “clause (ii) or
15 (iv)”, and
16 (2) in subsection (g)(3), by striking “clause (ix)
17 or (x)” and inserting “clause (vi) or (vii)”.

Page 964, line 5, strike “6418(f)(1)(A)(iv)” and in-
sert “6418(f)(1)(A)(iii)”.

Page 968, line 1, strike “\$15,000” and insert “half
the dollar amount in effect under subclause (II)”.

Page 968, line 4, strike “\$30,000” and insert “\$40,400”.

Page 968, line 9, strike “the \$15,000” and all that follows through “each” on line 12, and insert “the limitation otherwise in effect under subparagraph (A)(ii) shall”.

Page 968, line 12, strike “20 percent” and insert “30 percent”.

Page 968, line 15, strike “\$200,000” and insert “half the dollar amount in effect under subclause (II)”.

Page 968, line 18, strike “\$400,000” and insert “\$505,000”.

Page 968, line 23, strike “dollar amount” and insert “limitation”.

Page 969, line 1, strike “dollar amount” and insert “limitation”.

Page 969, after line 9, insert the following:

1 “(D) ADJUSTMENT OF CERTAIN DOLLAR
2 AMOUNTS.—
3 “(i) IN GENERAL.—In the case of any
4 taxable year beginning after December 31,
5 2026, and before January 1, 2034, the dol-

1 lar amount in effect under subparagraph
2 (A)(ii)(II), and the dollar amount in effect
3 under subparagraph (B)(i)(II), shall each
4 be equal to 101 percent of such dollar
5 amount as in effect for taxable years be-
6 ginning in the preceding taxable year.

7 “(ii) MAINTENANCE OF INCREASE
8 THEREAFTER.—In the case of any taxable
9 year beginning after December 31, 2033,
10 the dollar amounts referred to in clause (i)
11 shall be equal to such dollar amounts as in
12 effect for taxable years beginning in
13 2033.”.

Page 969, lines 21 and 22, strike “, section 164(b)(5), or section 216(a)(1)” and insert “or section 216(a)(1), or is taken into account under section 164(b)(5)”.

Page 971, line 12, insert “or (4)(A)(ii)” after “paragraph (3)(A)”.

Page 973, line 6, insert “or section 164(b)(5)” after “(3)(A)”.

Page 983, strike lines 16 and 17, and insert the following:

14 (f) TEMPORARY INCREASE FOR 2025.—

1 (1) IN GENERAL.—Section 164(b)(6) is amend-
2 ed by striking “\$10,000 (\$5,000 in the case of a
3 married individual filing a separate return)” and in-
4 serting “applicable limitation amount”.

5 (2) APPLICABLE LIMITATION AMOUNT.—Sec-
6 tion 164(b) is amended by adding at the end the fol-
7 lowing new paragraph:

8 “(7) APPLICABLE LIMITATION AMOUNT.—

9 “(A) IN GENERAL.—For purposes of para-
10 graph (6), the term ‘applicable limitation
11 amount’ means—

12 “(i) \$20,000, in the case of a married
13 individual filing a separate return, and

14 “(ii) \$40,000, in the case of any other
15 taxpayer.

16 “(B) PHASEDOWN BASED ON MODIFIED
17 ADJUSTED GROSS INCOME.—

18 “(i) IN GENERAL.—Except as pro-
19 vided in clause (ii), the \$20,000 amount in
20 subparagraph (A)(i) and the \$40,000
21 amount in subparagraph (A)(ii) shall each
22 be reduced by 30 percent of the excess (if
23 any) of the taxpayer’s modified adjusted
24 gross income over—

1 “(I) \$250,000, in the case of a
2 married individual filing a separate
3 return, and

4 “(II) \$500,000, in the case of
5 any other taxpayer.

6 “(ii) LIMITATION ON REDUCTION.—
7 The reduction under clause (i) shall not re-
8 sult in—

9 “(I) the dollar amount in effect
10 under subparagraph (A)(i) being less
11 than \$5,000, or

12 “(II) the dollar amount in effect
13 under subparagraph (A)(ii) being less
14 than \$10,000.

15 “(C) MODIFIED ADJUSTED GROSS IN-
16 COME.—For purposes of this paragraph, the
17 term ‘modified adjusted gross income’ means
18 adjusted gross income increased by any amount
19 excluded from gross income under section 911,
20 931, or 933.”.

21 (3) REPEAL AFTER 2025.—Section 164(b), as
22 amended by paragraphs (1) and (2), is amended by
23 striking paragraphs (6) and (7).

Page 983, strike lines 18 through 20, and insert the
following:

1 (g) EFFECTIVE DATE.—

2 (1) IN GENERAL.—Except as otherwise pro-
3 vided in this subsection, the amendments made by
4 this section shall apply to taxable years beginning
5 after December 31, 2025.

6 (2) TEMPORARY INCREASE FOR 2025.—The
7 amendments made by paragraphs (1) and (2) of
8 subsection (f) shall apply to taxable years beginning
9 after December 31, 2024.

Page 1008, line 15, strike “10” and insert “10.1”.

Page 1024, strike lines 11 through 25, and insert
the following:

10 **SEC. 112029. MODIFICATION OF TREATMENT OF SILENC-**
11 **ERS.**

12 (a) IN GENERAL.—Section 5845(a) is amended by
13 striking “(7) any silencer” and all that follows through
14 “; and (8)” and inserting “and (7)”.

15 (b) TRANSFER TAX.—Section 5811(a) is amended to
16 read as follows:

17 “(a) RATE.—There shall be levied, collected, and paid
18 on firearms transferred a tax at the rate of—

19 “(1) \$5 for each firearm transferred in the case
20 of a weapon classified as any other weapon under
21 section 5845(e),

1 “(2) \$0 for each firearm transferred in the case
2 of a silencer (as defined in section 921 of title 18,
3 United States Code), and

4 “(3) \$200 for any other firearm transferred.”.

5 (c) MAKING TAX.—Section 5821(a) is amended to
6 read as follows:

7 “(a) RATE.—There shall be levied, collected, and paid
8 upon the making of a firearm a tax at the rate of—

9 “(1) \$0 for each silencer (as defined in section
10 921 of title 18, United States Code) made, and

11 “(2) \$200 for any other firearm made.”.

12 (d) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to calendar quarters beginning
14 more than 90 days after the date of the enactment of this
15 Act.

Page 1025, line 11, insert “customs” after “United
States”.

Page 1026, after line 13, insert the following:

16 **SEC. 112032. TREATMENT OF PAYMENTS FROM PARTNER-**
17 **SHIPS TO PARTNERS FOR PROPERTY OR**
18 **SERVICES.**

19 (a) IN GENERAL.—Section 707(a)(2) is amended by
20 striking “Under regulations prescribed” and inserting
21 “Except as provided”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to services performed, and property
3 transferred, after the date of the enactment of this Act.

4 (c) RULE OF CONSTRUCTION.—Nothing in this sec-
5 tion, or the amendments made by this section, shall be
6 construed to create any inference with respect to the prop-
7 er treatment under section 707(a) of the Internal Revenue
8 Code of 1986 with respect to payments from a partnership
9 to a partner for services performed, or property trans-
10 ferred, on or before the date of the enactment of this Act.

Page 1034, line 13, strike “Notwithstanding” and
all the follows through “subject” on line 16, and insert
“Subject”.

Page 1037, line 10, strike “5 percent” and insert
“3.5 percent”.

Page 1062, line 12, strike “or any other provision
of law”.

Page 1079, after line 22, insert the following:

11 (d) SOCIAL SECURITY NUMBER DEFINED.—

12 (1) IN GENERAL.—Section 32(m) is amended
13 by striking “issued to an individual” and all that fol-
14 lows and inserting “(as defined section 24(h)(7))”.

1 (2) EFFECTIVE DATE.—The amendment made
2 by this section shall apply to taxable years beginning
3 after December 31, 2024.

