



**CONGRESSIONAL BUDGET OFFICE
COST ESTIMATE**

November 27, 2007

S. 2135

Child Soldiers Accountability Act of 2007

As ordered reported by the Senate Committee on the Judiciary on November 8, 2007

CBO estimates that implementing S. 2135 would have no significant cost to the federal government. Enacting the bill could affect direct spending and revenues, but CBO estimates that any such effects would not be significant.

S. 2135 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would impose no costs on state, local, or tribal governments.

S. 2135 would make it a federal crime to recruit children as soldiers. As a result, the government would be able to pursue cases that it otherwise would not be able to prosecute. Because S. 2135 would apply to a relatively small number of offenders, we expect that any increase in costs for law enforcement, court proceedings, or prison operations would not be significant. Any such costs would be subject to the availability of appropriated funds.

Because those prosecuted and convicted under S. 2135 could be subject to criminal penalties, the federal government might collect additional fines if the legislation is enacted. Criminal fines are recorded as revenues, deposited in the Crime Victims Fund, and later spent. CBO expects that any additional revenues and direct spending would not be significant because of the small number of cases affected.

The CBO staff contact for this estimate is Mark Grabowicz. This estimate was approved by Theresa Gullo, Deputy Assistant Director for Budget Analysis.