

**CBO ESTIMATE FOR DIVISION E OF RULES COMMITTEE PRINT 115-50—FURTHER ADDITIONAL
SUPPLEMENTAL APPROPRIATIONS FOR DISASTER RELIEF REQUIREMENTS, 2017**

	Discretionary Spending by Fiscal Year, in Millions of Dollars										2018-	2018-
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2022	2027
Title I—Agriculture, HHS, and Rural Development Programs												
Emergency Requirements												
Budget Authority	3,801	10	10	10	10	8	5	5	5	5	3,841	3,869
Estimated Outlays	1,908	1,300	109	127	88	73	63	41	29	21	3,532	3,759
Nonemergency Spending ^a												
Raising ELAP Cap to \$40 million												
Budget Authority	0	20	20	20	20	20	20	20	20	20	80	180
Estimated Outlays	0	11	12	14	14	14	14	14	14	14	51	121
Title II—Commerce, Justice, Science, and Related Agencies												
Budget Authority	984	0	0	0	0	0	0	0	0	0	984	984
Estimated Outlays	275	233	173	167	118	18	0	0	0	0	966	984
Title III—Defense Military Programs												
Defense Programs												
Budget Authority	435	0	0	0	0	0	0	0	0	0	435	435
Estimated Outlays	286	108	22	6	3	1	0	0	0	0	425	426
Title IV—Corps of Engineers and Department of Energy												
Corps of Engineers, Construction												
Budget Authority	10,480	0	0	0	0	0	0	0	0	0	10,480	10,480
Estimated Outlays	105	314	314	314	419	419	419	629	629	629	1,466	4,191
Other Corps of Engineers and Department of Energy												
Budget Authority	1,632	0	0	0	0	0	0	0	0	0	1,632	1,632
Estimated Outlays	212	425	296	191	86	19	8	0	0	0	1,210	1,237
Title V—General Services Administration and Small Business Administration												
Budget Authority	1,786	0	0	0	0	0	0	0	0	0	1,786	1,786
Estimated Outlays	1,024	539	153	31	25	0	0	0	0	0	1,772	1,772
Title VI—Department of Homeland Security												
Disaster Relief Fund												
Budget Authority	23,500	0	0	0	0	0	0	0	0	0	23,500	23,500
Estimated Outlays	4,000	3,500	1,500	2,130	1,950	1,500	1,500	1,300	1,100	900	13,080	19,380
Disaster Assistance Direct Loan Program												
Budget Authority	4,000	0	0	0	0	0	0	0	0	0	4,000	4,000
Estimated Outlays	0	600	800	900	900	700	100	0	0	0	3,200	4,000
Other Department of Homeland Security												
Budget Authority	1,112	0	0	0	0	0	0	0	0	0	1,112	1,112
Estimated Outlays	358	246	198	134	79	43	36	7	0	0	1,015	1,101
Title VII—Interior, Environmental Protection Agency and Forest Service												
Budget Authority	616	0	0	0	0	0	0	0	0	0	616	616
Estimated Outlays	310	100	95	103	11	0	0	0	0	0	619	619
Title VIII—Labor, Health and Human Services, and Education												
Emergency Requirements												
Hurricane Education Recovery												
Budget Authority	2,900	0	0	0	0	0	0	0	0	0	2,900	2,900
Estimated Outlays	1,595	725	290	145	58	58	15	0	0	0	2,813	2,886
Labor and Health and Human Services												
Budget Authority	1,093	0	0	0	0	0	0	0	0	0	1,093	1,093
Estimated Outlays	183	319	228	215	140	0	0	0	0	0	1,085	1,085
Nonemergency Spending ^b												
Virgin Islands Interest Payments												
Budget Authority	-1	0	0	0	0	0	0	0	0	0	-1	-1
Estimated Outlays	-1	0	0	0	0	0	0	0	0	0	-1	-1
Title IX—Legislative Branch												
Government Accountability Office												
Budget Authority	14	0	0	0	0	0	0	0	0	0	14	14
Estimated Outlays	11	3	0	0	0	0	0	0	0	0	14	14

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CBO ESTIMATE FOR DIVISION E OF RULES COMMITTEE PRINT 115-50—FURTHER ADDITIONAL SUPPLEMENTAL APPROPRIATIONS FOR DISASTER RELIEF REQUIREMENTS, 2017

Continued

Title X—Defense Military Construction and Veterans Affairs

Budget Authority	814	0	0	0	0	0	0	0	0	0	814	814
Estimated Outlays	64	31	179	256	119	53	34	12	7	7	649	762

Title XI—Transportation and Housing and Urban Development

Community Development Fund

Budget Authority	26,060	0	0	0	0	0	0	0	0	0	26,060	26,060
Estimated Outlays	495	4,300	3,101	2,502	2,398	2,398	2,398	2,398	2,007	990	12,796	22,987

Department of Transportation, Highways Emergency Relief Program

Budget Authority	1,374	0	0	0	0	0	0	0	0	0	1,374	1,374
Estimated Outlays	137	412	412	275	138	0	0	0	0	0	1,374	1,374

Other Department of Transportation

Budget Authority	394	0	0	0	0	0	0	0	0	0	394	394
Estimated Outlays	88	63	94	60	57	29	0	0	0	0	362	391

Total

Budget Authority	80,994	30	30	30	30	28	25	25	25	25	81,114	81,242
Estimated Outlays	11,050	13,229	7,976	7,570	6,603	5,325	4,587	4,401	3,786	2,561	46,428	67,088

Source: Congressional Budget Office.

Notes: Assumes enactment in December 2017; ELAP = Emergency Assistance for Livestock, Honey Bees, and Farm-raised Fish

Rules Committee Print 115-50 (RCP 115-50), as posted on rules.house.gov on December 18, 2017, would add five additional divisions to the House Amendment to the Senate Amendment to the Department of Homeland Security Blue Campaign Authorization Act of 2017 (H.R. 1370): Division E contains Further Additional Supplemental Appropriations for Disaster Relief Requirements, 2017; Division F contains the Disaster Recovery Reform Act; Division G (Other Matters) contains various authorizing provisions related to certain agricultural subsidies; and Division H contains various tax provisions.

Division E would provide supplemental appropriations for disaster relief requirements for fiscal year 2018. Unless otherwise noted, all amounts provided in Division E are designated as emergency requirements pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985; the discretionary spending limits for fiscal year 2018 will be adjusted to accommodate those amounts.

- a. Section 101(a) of Title I of Division E would increase the cap payments made under the ELAP program to \$40 million from \$20 million. Section 101(b) would designate budgetary effects resulting from the budget authority provided in section 101(a) as an emergency requirement; the budgetary effects of authority provided after 2018 would not be designated as an emergency.
- b. Section 804 of Title VIII of Division E would delay the interest payment previously due from the United States Virgin Islands in fiscal year 2017 to the Unemployment Insurance Trust Fund until late in fiscal year 2018, but does not designate the budgetary effects of this provision as an emergency requirement.

**CBO ESTIMATE FOR DIVISIONS F - H OF RULES COMMITTEE PRINT 115-50—SHOWING THE TEXT OF
H.R. 4667, AS INTRODUCED, WITH MODIFICATIONS**

	By Fiscal Year, in Millions of Dollars											2018- 2022	2018- 2027
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027			
INCREASES OR DECREASES (-) IN DIRECT SPENDING													
Division F—Disaster Recovery Reform Act													
Forgone Recoveries of Individual Assistance Payments													
Estimated Budget Authority	10	7	5	4	4	0	0	0	0	0	30	30	
Estimated Outlays	10	7	5	4	4	0	0	0	0	0	30	30	
Reduced Spending from Recoveries													
Estimated Budget Authority	-10	-7	-5	-4	-4	0	0	0	0	0	-30	-30	
Estimated Outlays	-6	-7	-6	-4	-4	-2	-1	0	0	0	-27	-30	
Highways Emergency Relief													
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0	
Estimated Outlays	1	3	3	2	1	0	0	0	0	0	10	10	
Subtotal, Division F													
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0	
Estimated Outlays	5	3	2	2	1	-2	-1	0	0	0	13	10	
Division G—Other Matters													
Treatment of Seed Cotton as a Covered Commodity													
Estimated Budget Authority	-57	-80	288	-27	-130	-89	-45	-23	38	125	-6	-1	
Estimated Outlays	-5	-57	291	-25	-128	-88	-45	-22	39	126	75	85	
Limitation on Crop Insurance Livestock-Related Expenditures													
Estimated Budget Authority	0	36	33	33	31	32	35	36	35	37	133	308	
Estimated Outlays	0	36	33	33	31	32	35	36	35	37	133	308	
National Accuracy Clearinghouse													
Estimated Budget Authority	0	-4	-22	-41	-59	-77	-93	-93	-94	-96	-126	-579	
Estimated Outlays	0	-4	-22	-41	-59	-77	-93	-93	-94	-96	-126	-579	
Subtotal, Division G													
Estimated Budget Authority	-57	-48	299	-35	-158	-134	-103	-80	-21	66	1	-272	
Estimated Outlays	-5	-25	302	-33	-156	-133	-103	-79	-20	67	82	-186	
Division H—Tax Provisions													
Title I—Tax Relief Relating to Certain Disasters													
Subtitle A—California Fires													
Estimated Budget Authority	86	22	0	0	0	0	0	0	0	0	108	108	
Estimated Outlays	86	22	0	0	0	0	0	0	0	0	108	108	
Subtitle B—Tax Relief for Hurricanes Harvey, Irma, and Maria													
Estimated Budget Authority	5	1	0	0	0	0	0	0	0	0	6	6	
Estimated Outlays	5	1	0	0	0	0	0	0	0	0	6	6	
Subtotal, Division H													
Budget Authority	91	23	0	0	0	0	0	0	0	0	114	114	
Estimated Outlays	91	23	0	0	0	0	0	0	0	0	114	114	
Total Changes in Direct Spending													
Estimated Budget Authority	34	-25	299	-35	-158	-134	-103	-80	-21	66	115	-158	
Estimated Outlays	91	1	304	-31	-155	-135	-104	-79	-20	67	209	-62	
INCREASES OR DECREASES (-) IN REVENUES													
Division H—Tax Provisions													
Title I—Tax Relief Relating to Certain Disasters^a													
Subtitle A—California Fires													
Estimated Budget Authority	-506	91	39	23	16	9	*	*	*	*	-337	-329	
Subtitle B—Tax Relief for Hurricanes Harvey, Irma, and Maria													
Estimated Budget Authority	-9	-2	*	*	*	*	*	*	*	*	-11	-11	
Title II—Puerto Rico Low-Income Communities Treated As Qualified Opportunity Zone^b													
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0	
Estimated Outlays	0	0	0	0	0	0	0	0	0	0	0	0	
Total Changes in Revenues	-515	89	39	23	16	9	0	0	0	0	-348	-340	
NET INCREASE OR DECREASE (-) IN THE DEFICIT FROM CHANGES IN DIRECT SPENDING AND REVENUES													
Impact on the deficit	606	-88	265	-54	-171	-144	-104	-79	-20	67	557	278	

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CBO ESTIMATE FOR DIVISIONS F - H OF RULES COMMITTEE PRINT 115-50—SHOWING THE TEXT OF H.R. 4667, AS INTRODUCED, WITH MODIFICATIONS

Continued

Sources: Congressional Budget Office and staff of the Joint Committee on Taxation

Notes: Assumes enactment in December 2017; amounts shown in this report do not include estimates of spending subject to appropriation; Numbers may not add up to totals because of rounding; the estimates contain no off-budget effects; * = reduction of less than \$500,000.

Rules Committee Print 115-50 (RCP 115-50), as posted on rules.house.gov on December 18, 2017, would add five additional divisions to the House Amendment to the Senate Amendment to the Department of Homeland Security Blue Campaign Authorization Act of 2017 (H.R. 1370): Division E contains Further Additional Supplemental Appropriations for Disaster Relief Requirements, 2017; Division F contains the Disaster Recovery Reform Act; Division G (Other Matters) contains various authorizing provisions related to certain agricultural subsidies; and Division H contains various tax provisions.

Division F would reform various disaster assistance programs, mainly governed by the Robert T. Stafford Disaster Relief and Emergency Assistance Act. Division G would increase the available subsidies from various commodity assistance programs, including some for cotton seed and dairy producers, and would require states to check the National Accuracy Clearinghouse to identify households that participate in the Supplemental Nutritional Assistance Program in more than one state.

Division H would alter tax provisions related to certain individuals and businesses in the areas affected by the California wildfires (Title I, Subtitle A), areas affected by Hurricanes Harvey, Irma, and Maria (Title I, Subtitle B), and separately for certain areas of Puerto Rico (Title II).

- a. Direct spending in Subtitle I of Division H is attributable to the special rules for determining income of certain individuals in the areas affected by the California wildfires and Hurricanes Harvey and Irma.
- b. Title II of Division H would make certain changes to Section 1400Z-1(b) of the Internal Revenue Code, as added by the conference agreement for H.R. 1, the “Tax Cuts and Jobs Act,” which as of the date of publication for this estimate had not been enacted. If H.R. 1 were enacted in its current form, the staff of the Joint Committee on Taxation would estimate that Title II of Division H of RCP 115-50 would have the following effects on revenues:

	By Fiscal Year, in Millions of Dollars											2018-	2018-
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2022	2027	
Title II—Puerto Rico Low-Income Communities Treated As Qualified Opportunity Zone													
Changes in Revenues	-106	-145	-143	-147	-136	-132	-132	-140	709	236	-678	-137	