

**ESTIMATED REVENUE EFFECTS OF THE PROVISIONS IN DIVISION H  
OF AN AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 3684, OFFERED BY  
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MS. COLLINS, MR. TESTER, MS. MURKOWSKI, MR. WARNER AND MR. ROMNEY,  
THE "INFRASTRUCTURE INVESTMENT AND JOBS ACT"**

Fiscal Years 2022 - 2031

*[Millions of Dollars]*

Provision	Effective	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-26	2022-31
<b>DIVISION H-REVENUE PROVISIONS</b>													
<b>TITLE I. - HIGHWAY TRUST FUND</b>													
1. Extensions of Highway Trust Fund Expenditure Authority:													
a. Extension of Highway Trust Fund (sunset 9/30/26).....	DOE	----- <i>No Revenue Effect</i> -----											
b. Extension of the Sport Fish Restoration and Boating Trust Fund (sunset 9/30/26).....	DOE	----- <i>No Revenue Effect</i> -----											
c. Extension of the Leaking Underground Storage Tank Trust Fund (sunset 9/30/26).....	DOE	----- <i>No Revenue Effect</i> -----											
2. Extension of Highway-Related Taxes (generally sunset 9/30/28) [1].....	10/1/21	----- <i>No Revenue Effect</i> -----											
3. Further additional transfers to the Highway Trust Fund - transfer from the General Fund \$90,000,000,000 to the Highway Account in the Highway Trust Fund and \$28,000,000,000 to the Mass Transit Account in the Highway Trust Fund.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>TOTAL OF TITLE I. ....</b>		----- <i>No Revenue Effect</i> -----											
<b>TITLE II. - CHEMICAL SUPERFUND - EXTENSION AND MODIFICATION OF CERTAIN SUPERFUND EXCISE TAXES (SUNSET 12/31/31).....</b>													
	pa 6/30/22	453	1,174	1,457	1,497	1,537	1,579	1,621	1,665	1,710	1,756	6,119	14,450
<b>TITLE III. - CUSTOM USER FEES - EXTENSION OF CUSTOM USER FEES (SUNSET 9/30/31).....</b>													
	DOE	----- <i>Estimate to be Provided by the Congressional Budget Office</i> -----											
<b>TITLE IV. - BOND PROVISIONS</b>													
1. Private activity bonds for qualified broadband projects.....	oii cyba DOE	-3	-14	-30	-45	-58	-69	-78	-85	-91	-95	-150	-566
2. Carbon dioxide capture facilities.....	oia 12/31/21	-1	-2	-4	-7	-10	-12	-15	-18	-21	-25	-24	-116
3. Increase in national limitation amount for qualified highway or surface freight transportation facilities.....	bia DOE	-2	-9	-19	-29	-41	-54	-68	-83	-97	-113	-101	-516
<b>TOTAL OF TITLE IV. ....</b>		<b>-6</b>	<b>-25</b>	<b>-53</b>	<b>-81</b>	<b>-109</b>	<b>-135</b>	<b>-161</b>	<b>-186</b>	<b>-209</b>	<b>-233</b>	<b>-275</b>	<b>-1,198</b>

Provision	Effective	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-26	2022-31
<b>TITLE V. - RELIEF FOR TAXPAYERS AFFECTED BY DISASTERS OR OTHER CRITICAL EVENTS.....</b>	<b>various</b>	----- <i>Negligible Revenue Effect</i> -----											
<b>TITLE VI.-OTHER PROVISIONS</b>													
1. Modification of tax treatment of contributions to the capital of a corporation.....	cma 12/31/20	-286	-179	-158	-138	-120	-101	-85	-72	-61	-51	-881	-1,251
2. Extension of interest rate stabilization [2][3][4].....	wrtpyba 12/31/21	---	---	---	---	50	210	411	585	764	849	50	2,871
3. Information reporting for brokers and digital assets.....	rrtbf & srtbfa 12/31/23	---	---	1,526	2,862	3,349	3,559	3,797	4,013	4,282	4,582	7,737	27,970
4. Termination of employee retention credit for employers subject to closure due to COVID-19.....	cqba 9/30/21	8,220	---	---	---	---	---	---	---	---	---	8,220	8,220
<b>TOTAL OF TITLE VI. ....</b>		<b>7,934</b>	<b>-179</b>	<b>1,368</b>	<b>2,724</b>	<b>3,279</b>	<b>3,668</b>	<b>4,123</b>	<b>4,526</b>	<b>4,985</b>	<b>5,380</b>	<b>15,126</b>	<b>37,810</b>
<b>NET TOTAL .....</b>		<b>8,381</b>	<b>970</b>	<b>2,772</b>	<b>4,140</b>	<b>4,707</b>	<b>5,112</b>	<b>5,583</b>	<b>6,005</b>	<b>6,486</b>	<b>6,903</b>	<b>20,970</b>	<b>51,062</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be October 1, 2021.

Legend for "Effective" column:

- bia = bonds issued after
- cma = contributions made after
- cqba = calendar quarters beginning after
- cyba = calendar years beginning after

- DOE = date of enactment
- oia = obligations issued after
- oii = obligations issued in
- pa = periods after

- rrtbf = returns required to be filed
- srtbfa = statements required to be furnished after
- wrtpyba = with respect to plan years beginning after

[1] The tax on the use of certain heavy vehicles sunsets September 30, 2029.

[2] Estimate includes the following outlay effects: [3]  
 Extended funding relief for single employer plans.....

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2022-26</u>	<u>2022-31</u>
	---	---	---	---	---	-16	-41	-77	-112	-158	---	-404

[3] Outlay effects estimated by the Congressional Budget Office.

[4] Estimate includes the following budget effects:

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2022-26</u>	<u>2022-31</u>
Total Revenue Effect.....	---	---	---	---	50	210	411	585	764	849	50	2,871
On-budget effects.....	---	---	---	---	45	170	315	425	532	556	45	2,043
Off-budget effects.....	---	---	---	---	5	25	55	84	120	135	5	424