Summary of Surface Transportation and Veterans Health Care Choice Improvement Act of 2015

Summary of Title I

- **Extend authorizations through October 29, 2015.** The bill extends the authorizations of the federal surface transportation programs as well as the hazardous materials transportation program and the Dingell-Johnson Sport Fish Restoration Act through October 29, 2015.

- **Fund surface programs at the FY2014 level.** The bill funds the surface transportation programs at the level authorized for fiscal year 2014, providing a proportional amount of authorized contract and budget authority to allow the states to continue to fund programs and projects.

Summary of Title II

- **Extend Highway Trust Fund expenditure authority.** The bill would extend, through October 29, 2015, the general expenditure authority for the Highway Trust Fund (HTF), as well as its expenditure authority for two related programs (the Sport Fish Restoration and Boating Trust Fund and the Leaking Underground Storage Tank (LUST) Trust Fund).

- **Transfer funding to the Highway Trust Fund.** The bill would transfer $6.068 billion from the General Fund to the HTF's Highway Account, and would transfer $2 billion from the General Fund to the HTF's Mass Transit Account. The provision would be effective on the date of enactment.

- **Require lenders to report more information on outstanding mortgages.** Current law requires lenders to provide the IRS with each borrower's name, address, and taxpayer identification number, as well as the amount of interest paid that year (including discount points). This provision would require them to include the origination date, the amount of outstanding principal, and the property's address—all of which would help reduce inaccurate reporting.

- **Clarify the statute of limitations on reassessing certain tax returns.** Current law gives the IRS six years to reassess taxpayers who substantially understate income (by 25 percent or more). The Supreme Court ruled that this statute does not apply in cases where taxpayers misrepresent the "basis" (or original cost) of a piece of property and, as a result, substantially understate their tax liability when they sell it. This provision would make the intent of the law clear and affirm that the six-year rule also applies in cases where any overstatement of basis results in a substantial omission of income.

- **Require estates to report the value of property upon the owner's death.** Many years after inheriting property, beneficiaries can overstate the original value of an inherited piece of property on their income tax returns and, as a result, understate their tax liability on profits made when they sell it. This provision would require the largest estates (i.e., tonly those with positive estate tax liability) to provide the IRS the value of a piece of property upon the owner's death.

- **Adjust tax-filing deadlines for businesses.** This provision would modify rules on tax-filing deadlines for partnerships, S corporations, and C corporations.

- **Allow employers to transfer excess defined-benefit-plan assets to retiree medical accounts and group-term life insurance.** The Highway Investment, Job Creation, and Economic Growth Act of 2012 (MAP-21) gave employers this option through the end of 2021. This provision would extend the rule through the end of 2025.

- **Equalize taxes on natural-gas fuels.** Current law taxes liquefied natural gas (LNG) the same as diesel (24.3 cents per gallon), and liquefied petroleum gas (LPG) the same as gasoline (18.3 cents per gallon), even though LNG and LNP produce less energy than those fuels. This provision would uniformly impose taxes on LNG, LPG, and compressed natural gas (CNG) on an energy-equivalent basis. So it would lower taxes on LNG (to 14.1 cents per gallon) and LPG (to 13.2 cents per gallon).

Summary of Title III

- **Extend current budget treatment of TSA fees.** Current law will treat a portion of Transportation Security Administration fees as mandatory savings until 2024. This provision extends that accounting treatment for two more years. This provision makes no changes to TSA fees themselves, and it does not increase costs for passengers. But it reduces outlays by preventing the fees from being spent later.

Summary of Title IV

- **Require VA to develop a plan to consolidate all of its non-department provided care programs into a single "Veterans Choice Program."** This plan must be delivered to Congress no later than Nov. 1, 2015, and will serve as the initial proposal for legislative and budgetary action in creating the future Veterans Choice Program. It would combine the seven existing programs for providing hospital care and medical services outside of the VA that often compete against each other and are currently managed through a confusing variety of authorities, billing rates, and administrative processes.

- **Creates a dedicated non-VA care budget line.** This provision would require a dedicated appropriations account for non-Department care in each President's budget submitted to Congress beginning in fiscal year 2017

- **Provides VA the flexibility to utilize Choice funds for Non-VA care.** This provision would allow VA to use $3.348 billion dollars from the Veterans Choice Fund to pay for non-VA care provided to veteran patients from May 1st to October 1st, 2015. Of that, VA would be allowed to use no more than $500 million dollars to cover the costs of Hepatitis C care. VA would be required to report to the House and Senate Committees on Veterans' Affairs and Appropriations every 14 days on how these authorized funds are used and for which program.

- **Opens the greater eligibility for the existing Choice Program.** This provision would modify the existing Veterans Choice Program by: eliminating the requirement for a veteran to have been enrolled in the VA healthcare system by August 1, 2014; expanding the number of non-VA providers who are allowed to participate in the Program by allowing VA to include Medicaid providers and other providers as appropriate; allowing VA to waive the wait time criteria for a veteran in need of an appointment but unable to schedule one prior to 30 days based on clinical necessity; and, allowing veterans who live within 40 miles of a VA community-based outpatient clinic that does not have a full-time physician on staff to access primary care through the Program.

- **Extends moratorium of VA's expansion of internal dialysis capacity.** This provision stipulates that VA may not use appropriated dollars to expand internal dialysis capabilities until independent analysis of the ongoing dialysis pilot program is complete and 180 days has lapsed following the date that VA has provided to the House and Senate Committees on Veterans' Affairs and Appropriations a report containing the independent analysis and a five-year dialysis investment plan.

- **Exempts determination of employer health insurance mandate for certain veterans.** This provision would exempt veterans enrolled in health care provided by the VA or TRICARE from being counted as part of the 50 full-time employee threshold for purposes of the employer mandate.

- **Provides Health Savings Account eligibility for certain veterans.** The provision would provide that otherwise eligible veterans are not disqualified from contributing to an HSA on a pre-tax basis merely for receiving medical care under any laws administered by the VA for a service-connected disability.

- **Emergency designations.** This title with the exception of section 4007 is designated as an emergency requirement.