

## Summary of FY 2017 Appropriations Language

Below is a summary of proposed Treasury appropriations language changes from the FY 2016 enacted bill. Please note that brackets indicate which material will be deleted, and italics indicate which material will be inserted.

### **DEPARTMENTAL OFFICES**

#### **SALARIES AND EXPENSES**

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and **[Annex]** *Freedman's Bank Building*; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; executive direction program activities; international affairs and economic policy activities; domestic finance and tax policy activities, including technical assistance to **[Puerto Rico]** *state and local entities; terrorism and financial intelligence activities*; and Treasury-wide management policies and programs activities, **[\$222,500,000]** *\$334,376,000*: *Provided*, That of the amount appropriated under this heading—(1) *Not less than \$117,000,000 is for the Office of Terrorism and Financial Intelligence to safeguard the financial system against illicit use and to combat rogue nations, terrorist facilitators, weapons of mass destruction proliferators, money launderers, drug kingpins, and other national security threats*;(2) not to exceed \$350,000 is for official reception and representation expenses; **([2])**3) not to exceed \$258,000 is for unforeseen emergencies of a confidential nature to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on the Secretary's certificate; and **([3])**4) not to exceed **[\$22,200,000]** *\$22,000,000* shall

remain available until September 30, **[2017]***2018*, for—(A) the Treasury-wide Financial Statement Audit and Internal Control Program; (B) information technology modernization requirements; (C) **[the audit, oversight, and administration of the Gulf Coast Restoration Trust Fund; and]** *support for the Office of Terrorism and Financial Intelligence*; (D) the development and implementation of programs within the Office of Critical Infrastructure Protection and Compliance Policy, including entering into cooperative agreements; *and (E) international operations: Provided further, That, in addition to the amount otherwise made available under this heading, \$7,000,000 shall remain available until September 30, 2018, for necessary expenses for carrying out subtitle F of title I of division A of Public Law 112–141, to be derived from the trust fund established under section 1602 of such Public Law, without altering the percentages of funds made available for other purposes from the remaining balance of the trust fund.*

### **OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE**

#### **SALARIES AND EXPENSES**

##### **(INCLUDING TRANSFER OF FUNDS)**

[For the necessary expenses of the Office of Terrorism and Financial Intelligence to safeguard the financial system against illicit use and to combat rogue nations, terrorist facilitators, weapons of mass destruction proliferators, money launderers, drug kingpins, and other national security threats, \$117,000,000: *Provided*, That of the amount appropriated under this heading: (1) not to exceed \$27,100,000 is available for administrative expenses; and (2) \$5,000,000, to remain available until September 30, 2017.]

## **CYBERSECURITY ENHANCEMENT ACCOUNT**

### **SALARIES AND EXPENSES**

*For salaries and expenses for enhanced cybersecurity for systems operated by the Department of the Treasury, \$109,827,000, to remain available until September 30, 2019: Provided, That amounts made available under this heading shall be in addition to other amounts available to Treasury offices and bureaus for cybersecurity: Provided further, That amounts made available under this heading may be obligated and expended through allocation accounts available to individual offices and bureaus.*

### **DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS (INCLUDING TRANSFER OF FUNDS)**

For development and acquisition of automatic data processing equipment, software, and services and for repairs and renovations to buildings owned by the Department of the Treasury, \$5,000,000, to remain available until September 30, [2018] 2019: *Provided*, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act [: *Provided further*, That none of the funds appropriated under this heading shall be used to support or supplement "Internal Revenue Service, Operations Support" or "Internal Revenue Service, Business Systems Modernization"].

## **OFFICE OF THE INSPECTOR GENERAL**

### **SALARIES AND EXPENSES**

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, [\$35,416,000] \$37,044,000, including

hire of passenger motor vehicles; of which not to exceed \$100,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; of which up to \$2,800,000, to remain available until September 30, [2017] 2018, shall be for audits and investigations conducted pursuant to section 1608 of the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (33 U.S.C. 1321 note) [; and of which not to exceed \$1,000 shall be available for official reception and representation expenses].

## **TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION**

### **SALARIES AND EXPENSES**

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, as amended, including purchase and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; [\$167,275,000] \$169,634,000, of which \$5,000,000 shall remain available until September 30, [2017] 2018; of which not to exceed \$6,000,000 shall be available for official travel expenses; of which not to exceed \$500,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration [; and of which not to exceed \$1,500 shall be available for official reception and representation expenses].

### **TREASURY FORFEITURE FUND**

#### **[(RESCISSION)] (CANCELLATION)**

Of the unobligated balances available under this heading, [\$700,000,000] \$657,000,000 are

[rescinded] hereby permanently cancelled not later than September 30, 2017.

### **TREASURY FRANCHISE FUND**

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*For provision of necessary financial and administrative support services by the Administrative Resource Center to implement requirements of the Digital Accountability and Transparency Act (DATA Act; Public Law 13–101) for Federal agencies, \$3,000,000, to remain available until expended: Provided, That such amount shall be in addition to any other amounts available for such purpose.*

### **COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT**

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To carry out the Riegle Community Development and Regulatory Improvements Act of 1994 (subtitle A of title I of Public Law 103–325), including services authorized by section 3109 of title 5, United States Code, but at rates for individuals not to exceed the per diem rate equivalent to the rate for EX-3, [233,523,000] \$245,923,000. Of the amount appropriated under this heading—(1) not less than \$153,423,000, notwithstanding section 108(e) of Public Law 103–325 (12 U.S.C. 4707(e)) with regard to Small and/or Emerging Community Development Financial Institutions Assistance awards, is available until September 30, [2017]2018, for financial assistance and technical assistance under subparagraphs (A) and (B) of section 108(a)(1), respectively, of Public Law 103–325 (12 U.S.C. 4707(a)(1)(A) and (B)), of which up to [\$3,102,500] \$2,882,500 may be used for the cost of direct loans: *Provided*, That the cost of direct and guaranteed loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further*, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed

\$25,000,000; (2) not less than \$15,500,000, notwithstanding section 108(e) of Public Law 103–325 (12 U.S.C. 4707(e)), is available until September 30, [2017]2018, for financial assistance, technical assistance, training and outreach programs designed to benefit Native American, Native Hawaiian, and Alaskan Native communities and provided primarily through qualified community development lender organizations with experience and expertise in community development banking and lending in Indian country, Native American organizations, tribes and tribal organizations, and other suitable providers; (3) not less than \$19,000,000 is available until September 30, [2017]2018, for the Bank Enterprise Award program; (4) not less than \$22,000,000, notwithstanding subsections (d) and (e) of section 108 of Public Law 103–325 (12 U.S.C. 4707(d) and (e)), is available until September 30, [2017]2018, for a Healthy Food Financing Initiative to provide financial assistance, technical assistance, training, and outreach to community development financial institutions for the purpose of offering affordable financing and technical assistance to expand the availability of healthy food options in distressed communities; (5) up to [\$23,600,000] \$26,000,000 is available until September 30, [2016]2018, for administrative expenses, including administration of CDFI fund programs and the New Markets Tax Credit Program, of which [not less than \$1,000,000 is for capacity building to expand CDFI investments in underserved rural areas, and] up to \$300,000 is for administrative expenses to carry out the direct loan program; [and] (6) *not less than \$10,000,000 is available until September 30, 2018, to provide grants for loan loss reserve funds and to provide technical assistance for small dollar loan programs under section 1206 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111–203); and ([6]7) during fiscal year [2016]2017, none of the funds available under*

this heading are available for the cost, as defined in section 502 of the Congressional Budget Act of 1974, of commitments to guarantee bonds and notes under section 114A of the Riegle Community Development and Regulatory Improvement Act of 1994 (12 U.S.C. 4713a): *Provided*, That commitments to guarantee bonds and notes under such section 114A shall not exceed [\$750,000,000] \$1,000,000,000: *Provided further*, That such section 114A shall remain in effect until September 30, [2016]2017.

### **SPECIAL INSPECTOR GENERAL FOR THE TROUBLED ASSET RELIEF PROGRAM**

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#### **SALARIES AND EXPENSES**

For necessary expenses of the Office of the Special Inspector General in carrying out the provisions of the Emergency Economic Stabilization Act of 2008 (Public Law 110–343), [\$40,671,000] \$41,160,000.

### **FINANCIAL CRIMES ENFORCEMENT NETWORK**

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#### **SALARIES AND EXPENSES**

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses of non-Federal and foreign government personnel to attend meetings and training concerned with domestic and foreign financial intelligence activities, law enforcement, and financial regulation; services authorized by 5 U.S.C. 3109; not to exceed \$10,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, [\$112,979,000] \$115,003,000, of which not to exceed \$34,335,000 shall remain available until September 30, [2018]2019.

### **BUREAU OF THE FISCAL SERVICE**

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#### **SALARIES AND EXPENSES**

For necessary expenses of operations of the Bureau of the Fiscal Service, [\$363,850,000] \$353,057,000; of which not to exceed \$4,210,000, to remain available until September 30, [2018] 2019, is for information systems modernization initiatives; and of which \$5,000 shall be available for official reception and representation expenses [; and of which not to exceed \$19,800,000, to remain available until September 30, 2018, is to support the Department's activities related to implementation of the Digital Accountability and Transparency Act (DATA Act; Public Law 113–101), including changes in business processes, workforce, or information technology to support high quality, transparent Federal spending information]. In addition, \$165,000, to be derived from the Oil Spill Liability Trust Fund to reimburse administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101–380.

### **ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

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#### **SALARIES AND EXPENSES**

For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, \$106,439,000; of which not to exceed \$6,000 for official reception and representation expenses; not to exceed \$50,000 for cooperative research and development programs for laboratory services; and provision of laboratory assistance to State and local agencies with or without reimbursement: *Provided*, That of the amount appropriated under this heading, [\$5,000,000 shall be for the costs of accelerating the processing of formula and label applications] *such sums as are necessary shall be available to fully support tax enforcement and compliance activities including tax compliance to address the Federal tax gap, as specified for purposes of section 251(b)(2) of the Balanced Budget*

*and Emergency Deficit Control Act of 1985, as amended.*

## **UNITED STATES MINT PUBLIC ENTERPRISE FUND**

Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments: Provided, That the aggregate amount of new liabilities and obligations incurred during fiscal year [2016] 2017 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed [\$20,000,000] \$30,000,000.

## **INTERNAL REVENUE SERVICE**

### **TAXPAYER SERVICES**

For necessary expenses of the Internal Revenue Service to provide taxpayer services, including pre-filing assistance and education, filing and account services, taxpayer advocacy services, and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, [\$2,156,554,000] \$2,406,318,000, of which not less than \$6,500,000 shall be for the Tax Counseling for the Elderly Program, of which not less than \$12,000,000 shall be available for low-income taxpayer clinic grants, [and] of which not less than [\$15,000,000, to] \$191,822,000 shall remain available until September 30, [2017, shall be available for a Community Volunteer Income Tax Assistance matching grants program for tax return preparation assistance] 2018, and of which not less than \$206,000,000 shall be available for operating expenses of the Taxpayer Advocate Service: *Provided*, That of the amounts made available for the Taxpayer Advocate Service, not less than \$5,000,000 shall be for identity theft casework: *Provided further, That, of the*

*amounts made available until September 30, 2018, not less than \$15,000,000 shall be available for a Community Volunteer Income Tax Assistance matching grants program for tax return preparation assistance.*

### **ENFORCEMENT**

For necessary expenses for tax enforcement activities of the Internal Revenue Service to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws and other financial crimes, to purchase and hire passenger motor vehicles (31 U.S.C. 1343(b)), and to provide other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, [\$4,860,000,000] \$5,216,263,000, of which not to exceed [\$50,000,000] \$54,936,000 shall remain available until September 30, [2017] 2018, and of which not less than \$60,257,000 shall be for the Interagency Crime and Drug Enforcement program: *Provided, That, of the amounts provided under this heading, not less than \$231,344,000, of which \$5,000,000 shall be transferred to the Alcohol and Tobacco Tax and Trade Bureau, shall be for an additional appropriation for tax activities, including tax compliance to address the Federal tax gap, as specified for purposes of section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.*

### **OPERATIONS SUPPORT**

For necessary expenses of the Internal Revenue Service to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; the hire of

passenger motor vehicles (31 U.S.C. 1343(b)); the operations of the Internal Revenue Service Oversight Board; and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; [\$3,638,446,000] \$4,314,099,000, of which not to exceed [\$50,000,000] \$158,242,000 shall remain available until September 30, [2017]2018; of which not to exceed \$10,000,000 shall remain available until expended for acquisition of equipment and construction, repair and renovation of facilities; of which not to exceed \$1,000,000 shall remain available until September 30, [2018]2019, for research; of which not to exceed [\$20,000] \$25,000 shall be for official reception and representation expenses: *Provided*, That not later than 30 days after the end of each quarter, the Internal Revenue Service shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate and the Comptroller General of the United States detailing the cost and schedule performance for its major information technology investments, including the purpose and life-cycle stages of the investments; the reasons for any cost and schedule variances; the risks of such investments and strategies the Internal Revenue Service is using to mitigate such risks; and the expected developmental milestones to be achieved and costs to be incurred in the next quarter: *Provided further*, That the Internal Revenue Service shall include, in its budget justification for fiscal year [2017]2018, a summary of cost and schedule performance information for its major information technology systems: *Provided further*, That, of the amounts provided under this heading, such sums as are necessary shall be available to fully support tax enforcement and compliance activities, including not less than \$283,404,000, for an additional appropriation for tax activities, including tax compliance to address the Federal tax gap, as specified for purposes of

*Section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.*

## **BUSINESS MODERNIZATION**

## **SYSTEMS**

For necessary expenses of the Internal Revenue Service's business systems modernization program, [\$290,000,000] \$343,415,000, to remain available until September 30, [2018] 2019, for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including related Internal Revenue Service labor costs, and contractual costs associated with operations authorized by 5 U.S.C. 3109: *Provided*, That not later than 30 days after the end of each quarter, the Internal Revenue Service shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate and the Comptroller General of the United States detailing the cost and schedule performance for CADE 2 and Modernized e-File information technology investments, including the purposes and life-cycle stages of the investments; the reasons for any cost and schedule variances; the risks of such investments and the strategies the Internal Revenue Service is using to mitigate such risks; and the expected developmental milestones to be achieved and costs to be incurred in the next quarter.

## **ADMINISTRATIVE PROVISIONS— INTERNAL REVENUE SERVICE**

(INCLUDING TRANSFER OF FUNDS)

SEC. 101. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to any other Internal Revenue Service appropriation upon the advance [approval] notification of the Committees on Appropriations.

SEC. 102. The Internal Revenue Service shall maintain an employee training program, which shall include the following topics: taxpayers' rights, dealing courteously with taxpayers, cross-cultural relations, ethics, and the impartial application of tax law.

SEC. 103. The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

SEC. 104. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased staffing to provide sufficient and effective 1-800 help line service for taxpayers. The Commissioner shall continue to make improvements to the Internal Revenue Service 1-800 help line service a priority and allocate resources necessary to enhance the response time to taxpayer communications, particularly with regard to victims of tax-related crimes.

[SEC. 105. None of the funds made available to the Internal Revenue Service by this Act may be used to make a video unless the Service-Wide Video Editorial Board determines in advance that making the video is appropriate, taking into account the cost, topic, tone, and purpose of the video.]

SEC. [106]105. The Internal Revenue Service shall issue a notice of confirmation of any address change relating to an employer making employment tax payments, and such notice shall be sent to both the employer's former and new address and an officer or employee of the Internal Revenue Service shall give special consideration to an offer-in-compromise from a taxpayer who has been the victim of fraud by a third party payroll tax preparer.

[SEC. 107. None of the funds made available under this Act may be used by the Internal Revenue Service to target citizens of the United States for exercising any right

guaranteed under the First Amendment to the Constitution of the United States.]

[SEC. 108. None of the funds made available in this Act may be used by the Internal Revenue Service to target groups for regulatory scrutiny based on their ideological beliefs.]

[SEC. 109. None of funds made available by this Act to the Internal Revenue Service shall be obligated or expended on conferences that do not adhere to the procedures, verification processes, documentation requirements, and policies issued by the Chief Financial Officer, Human Capital Office, and Agency-Wide Shared Services as a result of the recommendations in the report published on May 31, 2013, by the Treasury Inspector General for Tax Administration entitled "Review of the August 2010 Small Business/Self-Employed Division's Conference in Anaheim, California" (Reference Number 2013-10-037).]

[SEC. 110. None of the funds made available in this Act to the Internal Revenue Service may be obligated or expended—(1) to make a payment to any employee under a bonus, award, or recognition program; or (2) under any hiring or personnel selection process with respect to re-hiring a former employee, unless such program or process takes into account the conduct and Federal tax compliance of such employee or former employee.]

[SEC. 111. None of the funds made available by this Act may be used in contravention of section 6103 of the Internal Revenue Code of 1986 (relating to confidentiality and disclosure of returns and return information).]

[SEC. 112. Except to the extent provided in section 6014, 6020, or 6201(d) of the Internal Revenue Code of 1986, no funds in this or any other Act shall be available to the Secretary of the Treasury to provide to any person a proposed final return or statement for use by such person to satisfy a filing or reporting requirement under such Code.]

[SEC. 113. In addition to the amounts otherwise made available in this Act for the Internal Revenue Service, \$290,000,000, to be available until September 30, 2017, shall be transferred by the Commissioner to the "Taxpayer Services", "Enforcement", or "Operations Support" accounts of the Internal Revenue Service for an additional amount to be used solely for measurable improvements in the customer service representative level of service rate, to improve the identification and prevention of refund fraud and identity theft, and to enhance cybersecurity to safeguard taxpayer data: *Provided*, That such funds shall supplement, not supplant any other amounts made available by the Internal Revenue Service for such purpose: *Provided further*, That such funds shall not be available until the Commissioner submits to the Committees on Appropriations of the House of Representatives and the Senate a spending plan for such funds: *Provided further*, That such funds shall not be used to support any provision of Public Law 111–148, Public Law 111–152, or any amendment made by either such Public Law.]

*SEC. 106. Section 9503(a) of title 5, United States Code, is amended by striking the clause "before September 30, 2013" and inserting "before September 30, 2021".*

*SEC. 107. Section 9503(a)(5) of title 5, United States Code, is amended by inserting before the semicolon the following: "renewable for an additional two years, based on a critical organizational need".*

*SEC. 108. Section 1344(b)(6) of title 31, United States Code, is amended by adding a comma before "the Administrator of the Drug Enforcement Administration", by striking "and" after "Drug Enforcement Administration", and by inserting ", and the Commissioner of Internal Revenue" after "National Aeronautics and Space Administration".*

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## **ADMINISTRATIVE PROVISIONS— DEPARTMENT OF THE TREASURY**

(INCLUDING TRANSFERS OF FUNDS)

SEC. 114. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

SEC. 115. Not to exceed 2 percent of any appropriations in this title made available under the headings "Departmental Offices—Salaries and Expenses", "Office of Inspector General", "Special Inspector General for the Troubled Asset Relief Program", "*Community Development Financial Institutions Fund*", "Financial Crimes Enforcement Network", "Bureau of the Fiscal Service", and "Alcohol and Tobacco Tax and Trade Bureau" may be transferred between such appropriations upon the advance [approval]*notification* of the Committees on Appropriations of the House of Representatives and the Senate: *Provided*, [That, upon advance approval of such Committees, not to exceed 2 percent of any such appropriations may be transferred to the "Office of Terrorism and Financial Intelligence": *Provided further*,] That no transfer under this section may increase or decrease any such appropriation by more than 2 percent.

SEC. 116. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon the advance [approval]*notification* of the

Committees on Appropriations of the House of Representatives and the Senate: *Provided*, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 117. None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the \$1 Federal Reserve note.

SEC. 118. The Secretary of the Treasury may transfer funds from the "Bureau of the Fiscal Service-Salaries and Expenses" to the Debt Collection Fund as necessary to cover the costs of debt collection: *Provided*, That such amounts shall be reimbursed to such salaries and expenses account from debt collections received in the Debt Collection Fund.

SEC. 119. None of the funds appropriated or otherwise made available by this or any other Act may be used by the United States Mint to construct or operate any museum without the [explicit approval]*prior notification* of the Committees on Appropriations of the House of Representatives and the Senate, the House Committee on Financial Services, and the Senate Committee on Banking, Housing, and Urban Affairs.

SEC. 120. None of the funds appropriated or otherwise made available by this or any other Act or source to the Department of the Treasury, the Bureau of Engraving and Printing, and the United States Mint, individually or collectively, may be used to consolidate any or all functions of the Bureau of Engraving and Printing and the United States Mint without the [explicit approval]*prior notification* of the House Committee on Financial Services; the Senate Committee on Banking, Housing, and Urban Affairs; and the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 121. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for the Department of the Treasury's intelligence or intelligence related activities

are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year [2016]2017 until the enactment of the Intelligence Authorization Act for Fiscal Year [2016]2017.

SEC. 122. Not to exceed \$5,000 shall be made available from the Bureau of Engraving and Printing's Industrial Revolving Fund for necessary official reception and representation expenses.

SEC. 123. The Secretary of the Treasury shall submit a Capital Investment Plan to the Committees on Appropriations of the Senate and the House of Representatives not later than 30 days following the submission of the annual budget submitted by the President: *Provided*, That such Capital Investment Plan shall include capital investment spending from all accounts within the Department of the Treasury, including but not limited to the Department-wide Systems and Capital Investment Programs account, Treasury Franchise Fund account, and the Treasury Forfeiture Fund account: *Provided further*, That such Capital Investment Plan shall include expenditures occurring in previous fiscal years for each capital investment project that has not been fully completed.

SEC. 124. (a) Not later than 60 days after the end of each quarter, the Office of Financial Stability and the Office of Financial Research shall submit reports on their activities to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Financial Services of the House of Representatives and the Senate Committee on Banking, Housing, and Urban Affairs. (b) The reports required under subsection (a) shall include—(1) the obligations made during the previous quarter by object class, office, and activity; (2) the estimated obligations for the remainder of the fiscal year by object class, office, and activity; (3) the number of full-time equivalents within each office during the

previous quarter; (4) the estimated number of full-time equivalents within each office for the remainder of the fiscal year; and (5) actions taken to achieve the goals, objectives, and performance measures of each office. (c) At the request of any such Committees specified in subsection (a), the Office of Financial Stability and the Office of Financial Research shall make officials available to testify on the contents of the reports required under subsection (a).

SEC. 125. Within 45 days after the date of enactment of this Act, the Secretary of the Treasury shall submit an itemized report to the Committees on Appropriations of the House of Representatives and the Senate on the amount of total funds charged to each office by the Franchise Fund including the amount charged for each service provided by the Franchise Fund to each office, a detailed description of the services, a detailed explanation of how each charge for each service is calculated, and a description of the role customers have in governing in the Franchise Fund.

[SEC. 126. The Secretary of the Treasury, in consultation with the appropriate agencies, departments, bureaus, and commissions that have expertise in terrorism and complex financial instruments, shall provide a report to the Committees on Appropriations of the House of Representatives and Senate, the Committee on Financial Services of the House of Representatives, and the Committee on Banking, Housing, and Urban Affairs of the Senate not later than 90 days after the date of enactment of this Act on economic warfare and financial terrorism.]

[SEC. 127. During fiscal year 2016—

(1) none of the funds made available in this or any other Act may be used by the Department of the Treasury, including the Internal Revenue Service, to issue, revise, or finalize any regulation, revenue ruling, or other guidance not limited to a particular taxpayer relating to the standard which is used to

determine whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986 (including the proposed regulations published at 78 Fed. Reg. 71535 (November 29, 2013)); and (2) the standard and definitions as in effect on January 1, 2010, which are used to make such determinations shall apply after the date of the enactment of this Act for purposes of determining status under section 501(c)(4) of such Code of organizations created on, before, or after such date.]

*SEC. 126. Of the funds made available by this Act to the Internal Revenue Service and Alcohol Tobacco Tax and Trade Bureau, not less than \$8,854,065,000 shall be specified to pay for the costs of activities, including tax compliance to address the Federal tax gap, as specified for purposes of section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.*

**SEC. 127. AMENDMENTS TO COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS BOND PROGRAM.** *Section 114A of the Riegle Community Development and Regulatory Improvement Act of 1994 (12 U.S.C. 4713a) is amended—(a) in subsection (c)(2) by striking ", multiplied by an amount equal to the outstanding principal balance of issued notes or bonds"; (b) by amending subsection (d) to read as follows—"(d) RISK-SHARE POOL.—Each qualified issuer shall, during the term of a guarantee provided under the Program, establish a risk-share pool, capitalized by contributions from eligible community development financial institution participants in amounts that shall not exceed 4 percent of the guaranteed amount outstanding on the subject notes and bonds, which contribution amounts shall be determined by the Secretary for each eligible community development financial institution participant based on the Secretary's assessment of the participant's credit quality."; (c) in subsection (e)(2)(B), by striking "\$100,000,000" and*

inserting "\$25,000,000"; (d) in subsection (g) by amending the subsection to read as follows: "(g) FEES.—"(1) IN GENERAL.—"(A) QUALIFIED ISSUER.—A qualified issuer that receives a guarantee issued under this section on a bond or note shall pay a fee to the Secretary, in an amount equal to 10 basis points of the amount of the unpaid principal of the bond or note guaranteed. "(B) ELIGIBLE CDFI PARTICIPANT.—An eligible community development financial institution participant that receives a bond loan under this section shall pay a fee to the Secretary, in an amount equal to 1 percent of the unpaid principal of the bond or note guaranteed. "(2) PAYMENT.—"(A) QUALIFIED ISSUER.—A qualified issuer shall pay the fee required under paragraph (1)(A) on an annual basis. "(B) ELIGIBLE CDFI PARTICIPANT.—An eligible community development financial institution participant shall pay the fee required under paragraph (1)(B) at the time of loan disbursements to the participant. "(3) USE OF FEES.—Fees collected by the Secretary—"(A) under paragraph (1)(A) shall be used to reimburse the Department of the Treasury for any administrative costs incurred by the Department in implementing the Program established under this section and shall be available until expended; and "(B) under paragraph (1)(B) shall be deposited by the Secretary into an account that shall be available to the Secretary to cover credit subsidy costs and to pay principal and interest on the guaranteed bonds or notes in the event of a delinquency in repayment of loans to eligible community development financial institution participants."; and (e) in subsection (k), by striking "This section is repealed, and the" and inserting "The", by striking the comma after "terminate", and by striking "2014" and inserting "2017".

SEC. 128. Paragraph 5112(r)(5) of title 31, United States Code, is amended by inserting

"for circulation" after both instances of "minted and issued".

SEC. 129. Paragraph 3111(c)(2) of title 5, United States Code, is amended by inserting "or the Office of Tax Policy," after "the Internal Revenue Service,".

Explanation for proposed section 129: Treasury requests that like students hired by IRS, students hired by the Office of Tax Policy be treated as employees for purposes of section 6103. Officers and employees of the Department of Treasury are authorized to access return information if required by their official duties for tax administration. The provision would not change current law treating IRS student interns as employees for purposes of section 6103.

