Summary of FY 2014 Appropriations Language

Below is a summary of the Treasury appropriations language proposed for FY 2014.

Departmental Offices Federal Funds

Salaries and Expenses

For necessary expenses of the Departmental Offices including operation maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned when necessary overseas, for performance of official business; terrorism financial intelligence and activities: executive direction program activities; international affairs and economic policy activities; domestic finance and tax policy activities; and Treasury-wide management programs policies and activities, \$311,775,000: Provided, That of the amount appropriated under this heading, not to exceed \$3,000,000, to remain available until September 30, 2015, is for information technology modernization requirements; not to exceed \$350,000 is for official reception and representation expenses; and not to is for exceed \$258,000 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 his certificate:

Provided further, That of the amount appropriated under this heading, \$8,287,000, to remain available until September 30, 2015, is for the

Treasury-wide Financial Statement Audit and Internal Control Program: Provided further, That of the amount appropriated under this heading, \$500,000, to remain available until September 30, 2015, is for secure space requirements: Provided

further, That of the amount appropriated under this heading, up to \$2,000,000, to remain available until September 30, 2015, is for State Small Business Credit Initiative technical assistance and shall be in addition to any other amounts available for this purpose: Provided further, That of the amount appropriated under this heading, up to \$7,400,000, to remain available until September 30, 2015, is for audit, oversight, and administration of the Gulf Coast Restoration Trust Fund: Provided further, That of the amount appropriated under this heading, up to \$3,400,000, to remain available until September 30, 2016, is to develop and implement programs within the Office of Critical Infrastructure Protection and Compliance Policy, including entering into cooperative agreements: Provided further, That notwithstanding any other provision of law, of the amount appropriated under this heading, up to \$1,000,000 may be contributed to the Organization for Economic Cooperation and Development for the Department's participation in programs related to global tax administration.

Department-Wide Systems and Capital Investments Programs

development and acquisition automatic data processing equipment, software, and services and for repairs and renovations to buildings owned by the Department of the Treasury, \$2,725,000, to remain available until September 30, 2016: Provided, That 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.

Office of 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, as amended, including hire of passenger motor vehicles, \$31,351,000; 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.

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 (not to exceed 150 for replacement only for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration: \$149,538,000, 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 Inspector General for of the Administration.

Treasury Forfeiture Fund

(Cancellation)

Of the unobligated balances available under this heading, \$950,000,000, are hereby permanently cancelled.

Community Development Financial Institutions Fund Program Account

To carry out the Community Development Banking and Financial Institutions Act of 1994 (Public Law 103–325), including

services authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the rate for EX-3, \$224,936,000, to remain available until September 30, 2015; of which \$12,000,000 shall be 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 development community lender organizations with experience and expertise in community development banking and lending in Indian country, Native American tribes organizations, and tribal organizations and other suitable providers; of which, notwithstanding section 108(d) of such Act, up to \$35,000,000 shall be for a Healthy Food Financing Initiative to provide financial assistance, technical assistance, training, and outreach to development community financial institutions for the purpose of offering affordable financing and technical assistance to expand the availability of food options indistressed healthy communities; of which \$10,000,000 shall be for the Bank Enterprise Awards program; and of which up to \$23,636,000 may be used for administrative expenses, including administration of the New Markets Tax Credit Program and the CDFI Bond Guarantee Program, and up to \$300,000 for administrative expenses to carry out the direct loan program; and of which up to \$2,222,500 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: Provided further, That up to \$10,000,000 of the amounts provided under this heading

shall be available for the cost of guarantees pursuant to and as authorized by section 114A of the Riegle Community Development and Regulatory Improvement Act of 1994 (12 U.S.C. 4701 et seg.): Provided further, That funds for the cost of guarantees are available to subsidize total loan principal not to exceed \$1,000,000,000: Provided further, That, pursuant to such section 114A, \$1,000,000 collected administration fees may be used for administrative expenses of the CDFI Bond Guarantee Program, and shall be in addition to funds otherwise provided for administrative expenses of the CDFI Bond Guarantee Program.

Special Inspector General for the Troubled Asset Relief Program

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), \$34,923,000.

Financial Crimes Enforcement Network Federal Funds

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; not to exceed \$14,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, \$103,909,000, of which not exceed \$34,335,000 shall remain September available until *30*. Provided, That funds appropriated in this

account may be used to procure personal services contracts.

Fiscal Service Federal Funds

Salaries and Expenses

For necessary expenses of operations of the Bureau of the Fiscal Service, \$360,165,000; of which not to exceed \$4,210,000, to remain available until September 30, 2016, is for information systems modernization initiatives; and of which \$8,740,000 shall remain available until September 30, 2016 for expenses related to the consolidation of Financial Management Service and the Bureau of the Public Debt; and of which \$5,000 shall be available for official reception and representation expenses. 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 Federal Funds

Salaries and Expenses

For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, \$96,211,000; 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 amounts provided under this heading, 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 Federal Funds

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 2014 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed \$19,000,000.

Internal Revenue Service Federal Funds

Taxpaver 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, and to administer the tax credit in title II of division A of the Trade 2002 (Public Law Act 210),\$2,412,576,000, of which not less than \$5,600,000 shall be for the Tax Counseling for the Elderly Program, of which not less than \$9,750,000 shall be available for lowincome taxpayer clinic grants, of which not less than \$18,000,000, to remain available until September 30, 2015, 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 (for police-type use, not to exceed 850) 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, \$5,666,787,000, 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 \$245,904,000, 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 Service to support taxpayer Revenue and enforcement services programs, including rent payments; facilities services; printing: postage; physical security: other IRS-wide *headquarters* and 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)); and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$4,480,843,000, of which up to \$250,000,000 shall remain available until September 30, 2015, for information

technology support; of which up to \$65,000,000 shall remain available until expended for acquisition of real property, equipment, construction and renovation of facilities; of which not to exceed \$1,000,000 shall remain available until September 30, 2016, for research; of which not less than \$2,000,000 shall be for the Internal Revenue Service Oversight Board; of which not to exceed \$25,000 shall be for official reception and representation expenses: Provided, That not later than 30 days after the end of each quarter of each fiscal year, the Internal Revenue Service shall submit a report to the House and Senate Committees on Appropriations and the Comptroller General of the United States detailing the cost and schedule performance for its major technology information 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 2015, a summary of cost and schedule performance information for its major information technology systems: Provided, 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 \$166,086,000 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 Systems Modernization

For necessary expenses of the Internal Service's business Revenue systems modernization program, \$300,827,000, to remain available until September 30, 2016, capital asset acquisition of for the 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 of each fiscal year, the Internal Revenue Service shall submit a report to the **Committees** House and Senate **Appropriations** 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 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 or not to exceed 3 percent of appropriations under the heading "Enforcement" may be transferred to any other Internal Revenue Service appropriation upon the advance notification of the Committees on Appropriations.

SEC. 102. The Internal Revenue Service shall maintain a training program to ensure that Internal Revenue Service employees are trained in taxpayers' rights, in dealing courteously with taxpayers, and in crosscultural relations.

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 the improvement of the Internal Revenue Service 1–800 help line service a priority and allocate resources necessary to improve the Internal Revenue Service 1–800 help line service.

SEC. 105. Section 9503(a) of title 5, United States Code, is amended by striking "before July 23, 2013" and inserting "before September 30, 2018".

SEC. 106. 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. 107. Section 9505(a) of title 5, United States Code, is amended by striking "Before July 23, 2013" and inserting "Before September 30, 2018".

Administrative Provisions—Department of the Treasury

(*Including Transfer of Funds*)

SEC. 108. 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. 109. Not to exceed 2 percent of any appropriations in this Act made available within the headings - Departmental Offices—Salaries and Expenses, Office of Inspector General, Special Inspector General for the Troubled Asset Relief Program, the Bureau of the Fiscal Service, Alcohol and Tobacco Tax and Trade Bureau, and Financial Crimes Enforcement Network, may be transferred between appropriations the advance upon notification of the **Committees** Appropriations: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 110. 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 notification of the Committees on Appropriations: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 111. Of the funds available for the purchase of law enforcement vehicles, no funds may be obligated until the Secretary of the Treasury certifies that the purchase by the respective Treasury bureau is consistent with departmental vehicle management principles: Provided, That the Secretary

may delegate this authority to the Assistant Secretary for Management.

SEC. 112. 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. 113. 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. 114. Funds appropriated by this or any other Act under the heading "Alcohol and Tobacco Tax and Trade Bureau-Salaries and Expenses" shall be available for retention pay for any employee who would otherwise be subject to a reduction in pay upon the termination of the Bureau's Personnel Management **Demonstration** Project (as transferred to the Secretary of the Treasury by section 1115 of the Homeland Security Act of 2002, Public Law 107-296 (28 U.S.C. 599B)). Such retention pay shall comply with section 5363 of title 5, United States Code, and related Office of Personnel Management regulations, except as provided in this section. Such retention pay shall be paid at the employee's rate of pay immediately prior to the termination of the demonstration project and shall not be subject to the limitation set forth in section 5304(g)(1) of title 5, United States Code, and related regulations. The rate of pay of any employee receiving retention pay pursuant to this provision shall be increased at the time of any increase in the maximum rate of basic pay payable for the grade of the employee's position by 50 percent of the

dollar amount of each such increase, except that an employee's retained rate of basic pay shall not be so increased if both (a) the employee's retained rate of basic pay immediately prior to the time of such increase exceeds the limitation set forth in in section 5304(g)(1) of title 5, United States Code, and related regulations, and (b) the employee's increased rate of pay would exceed the maximum rate of basic pay payable for the employee's position.

Section 114 proposes to grandfather current pay demonstration project employees at their current salaries.

SEC. 115. 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 2014 until the enactment of the Intelligence Authorization Act for Fiscal Year 2014.

SEC. 116. 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. 117. 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 for the Administration 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, the Working Capital 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. 118. Section 1324 of title 31, United States Code, is amended by adding at the end thereof the following new subsection: "(c) Amounts appropriated under subsection (a) of this section shall be administered, as appropriate, as if they were made available through separate appropriations to the Secretary of the Treasury, the Secretary of Homeland Security, and the Attorney General. Funds so appropriated shall be available to the Secretary of the Treasury for refunds by the Internal Revenue Service of taxes collected pursuant to the Internal Revenue Code and related interest;

separately to the Secretary of the Treasury for refunds and drawbacks of alcohol, tobacco, firearms and ammunition taxes and refunds of other taxes which may arise and any interest on such refunds, including payment of claims for prior fiscal years; to the Secretary of Homeland Security for refunds and drawbacks of receipts collected pursuant to the customs revenue functions administered by theDepartment Homeland Security pursuant to delegation by the Secretary of the Treasury and any interest on such refunds, including payment of claims for prior fiscal years; and to the Attorney General for refunds of firearms taxes and refunds of other taxes which may arise and any interest on such refunds, including payment of claims for prior fiscal years."

Section 118 refers to funds appropriated or otherwise made available to the Secretary of the Treasury, the Secretary of Homeland Security, and the Attorney General for refunds of taxes and related interest on such refunds, drawbacks, and payments of claims for prior fiscal years. This provision will alleviate the need for the Internal Revenue Service to make such refunds, drawbacks and payments on behalf of the other federal agencies, and will minimize the administrative and accounting burdens associated with this process. This proposal will not create any new spending.

SEC. 119. Section 5318(a)(1) of title 31, United States Code (relating to compliance, exemptions, and summons authority), is amended - (1) Inserting after by"appropriate" the following: "federal or (in the case of financial institutions without a federal supervisor) state"; and (2) Inserting after "Service;" the following: "In lieu of delegating such authority to a state supervisory agency, the Secretary is also authorized to relyon examinations conducted by a state supervisory agency of a category of financial institution. The Secretary may only rely on such state examinations if the Secretary determines that under the laws of the state, the category of financial institution is required to comply with this subchapter and regulations prescribed under this subchapter, or the state supervisory agency is authorized to ensure that the category of financial institution complies with this subchapter and regulations prescribed under this subchapter."

SEC. 120. Public Law 91–508, as amended (12 U.S.C. 1958 et seq.) is amended in section 128, by (1) Striking "sections 1730d (1) and" and inserting in lieu thereof "section"; (2) Striking "bank supervisory agency, or other"; (3) Inserting after "appropriate" the following: "federal or (in the case of financial institutions without a federal supervisor) state"; and (4) Inserting after "agency." the following: "In lieu of

delegating such responsibility to a state supervisory agency, the Secretary is also authorized to relyon examinations conducted by a state supervisory agency of a category of financial institution. The Secretary may only rely on such state examinations if the Secretary determines that under the laws of the state, the category of financial institution is required to comply with this chapter and section 1829b (and regulations prescribed under this chapter and section 1829b), or the state supervisory agency is authorized to ensure that the category of financial institution complies with this chapter and section 1829b (and regulations prescribed under this chapter and section 1829b)."

SEC. 121. Section 310(b)(2)(E) of title 31, United States Code (relating to the Financial Crimes Enforcement Network), is amended by inserting after "Federal" the first time that it appears, the following: "and foreign".

Section 119, 120, and 121 will provide more for **FinCEN** to relv authority examinations conducted by state supervisory agencies for nonbank financial institutions and will increase information between **FinCEN** counterpart anti-money and laundering/ counter-terrorist financing regulators.

SEC. 122. Sections 2 and 3 of Public Law 111–302 are hereby repealed.

SEC. 123. Section 5112 of title 31, United States Code, is amended as follows: (1) Subsection (a)(2) is amended by striking "and weighs 11.34 grams"; (2) Subsection (a)(3) is amended by striking "and weighs 5.67 grams"; (3) Subsection (a)(4) is amended by striking "and weighs 2.268 grams"; (4) Subsection (a)(5) is amended by striking "and weighs 5 grams"; (5)

Subsection (a)(6) is amended by (A) striking "except as provided under subsection (c) of this section," and (B) striking "and weighs 3.11 grams"; (6) Subsection (b) is amended by striking the first, second, third, fourth, sixth, seventh, and eighth sentences, and striking "metallic,"; and (7) Subsection (c) is amended to read as follows: "The Secretary shall prescribe the weight and composition of the dollar, half-dollar, quarter-dollar, dime, 5-cent, and one-cent coins. In prescribing the weight and the composition of the dollar, half-dollar, quarter-dollar, dime, 5-cent and onecent coins, the Secretary shall consider such factors that the Secretary considers, in the Secretary's sole discretion. be appropriate." Section 5113(a) of title 31, United States Code, is amended by (1) striking the word "and" after "quarter dollar" and inserting after the word "dime" ", 5-cent, and one-cent"; and (2) striking the second and third sentences.

Section 123 would grant the Secretary the same authority he presently possesses with respect to the \$1 coin; the authority to prescribe the weights and compositions of all circulating coins, and to provide the Secretary flexibility to change the composition of coins to more cost-effective materials.

SEC. 124. Section 5112(r) of title 31, United States Code, is amended by inserting "for circulation" after both instances of "minted and issued".

Section 124 would limit the requirement that the number of \$1 coins minted and issued in a year with the Sacagawea-design on the obverse be not less than 20 percent of the total number of \$1 coins minted and issued in a year to \$1 coins minted and issued for circulation. The limitation of the 20 percent requirement to circulating coins avoids the

need to mint and issue Native American \$1 coins in excess of the amounts that numismatic customers demand.

SEC. 125. Of the funds made available by this Act to the Internal Revenue Service and Alcohol Tobacco Tax and Trade Bureau, not less than \$9,831,851,000 shall be specified to pay for the costs of 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.

SEC. 126. Section 114A of the Riegle Community Development and Regulatory Improvement Act of 1994 (12 U.S.C. 4713a) is amended as follows: (1) by amending subsection (h) to read as follows: (h) FEDERAL CREDIT REFORM ACT.—The provisions of this section satisfy the requirements of subsections (b) and (e) of section 504 of the Congressional Budget Act of 1974.; (2) in subsection (k), by striking "2014" and inserting "2015".

Section 126 would clarify that the Riegle Community Development and Regulatory Improvement Act of 1994 complies with requirements under the Federal Credit Reform Act and extend the Bond Guarantee Program through FY 2015, one year beyond its existing sunset date at the end of FY 2014.