

## Summary of FY 2022 Appropriations Language

Below is a summary of proposed Treasury appropriations language changes from the FY 2021 enacted bill. Please note that brackets indicate which material will be deleted, and italics indicate which material will be inserted.

### **DEPARTMENTAL OFFICES**

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#### **SALARIES AND EXPENSES**

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and 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 State, local, and territorial entities; and Treasury-wide management policies and programs activities, [~~\$233,000,000~~] *\$270,669,000*: Provided, That of the amount appropriated under this heading— (1) not to exceed \$350,000 is for official reception and representation expenses; (2) 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) not to exceed [~~\$24,000,000~~] *\$34,000,000* shall remain available until September 30, [~~2022~~] *2023*, 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; (D) the development and implementation of programs within the Office of Cybersecurity and Critical Infrastructure Protection, including entering into co-operative agreements; (E) operations and maintenance of facilities; and (F) international operations.

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

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#### **SALARIES AND EXPENSES**

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, human rights abusers, money launderers, drug kingpins, and other national security threats, [~~\$175,000,000,~~] *\$185,192,000* of which not less than \$3,000,000 shall be available for addressing human rights violations and corruption, including activities authorized by the Global Magnitsky Human Rights Accountability Act (22 U.S.C. 2656 note): *Provided*, That of the amounts appropriated under this heading, up to \$10,000,000 shall remain available until September 30, [~~2022~~] *2023*.

### **CYBERSECURITY ENHANCEMENT ACCOUNT**

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For salaries and expenses for enhanced cybersecurity for systems operated by the Department of the Treasury, [~~\$18,000,000~~] *\$132,027,000*, to remain available until September 30, [~~2023~~] *2024*: *Provided*, That such funds shall supplement and not supplant any other amounts made available to the Treasury offices and bureaus for cybersecurity: *Provided further*, That of the total amount made available under this heading [~~\$1,000,000~~] *\$4,000,000* shall be available for administrative expenses for the Treasury Chief Information Officer to provide oversight of the investments

made under this heading: *Provided further*, That such funds shall supplement and not supplant any other amounts made available to the Treasury Chief Information Officer.

## **DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAM**

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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, \$6,118,000, to remain available until September 30, [2023] 2024: *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**

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### **SALARIES AND EXPENSES**

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, [\$41,044,000] \$42,362,000, 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, [2022] 2023, 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.

## **COMMITTEE ON FOREIGN INVESTMENT IN THE UNITED STATES**

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For necessary expenses of the Committee on Foreign Investment in the United States, \$20,000,000, to remain available until expended: *Provided*, That the chair-person of the Committee may transfer such amounts to any department or agency represented on the Committee (including the Department of the Treasury) subject to advance notification to the Committees on Appropriations of the House of Representatives and the Senate: *Provided further*, That amounts so transferred shall remain available until expended for expenses of implementing section 721 of the Defense Production Act of 1950, as amended (50 U.S.C. 4565), and shall be available in addition to any other funds available to any department or agency: *Provided further*, That fees authorized by section 721(p) of such Act shall be credited to this appropriation as offsetting collections: *Provided further*, That the total amount appropriated under this heading from the general fund shall be reduced as such offsetting collections are received during fiscal year [2021] 2022, so as to result in a total appropriation from the general fund estimated at not more than [\$15,000,000] \$0. For necessary expenses of the Committee on Foreign Investment in the United States, \$20,000,000, to remain available until expended: *Provided*, That the chair-person of the Committee may transfer such amounts to any department or agency represented on the Committee (including the Department of the Treasury) subject to advance notification to the Committees on Appropriations of the House of Representatives and the Senate: *Provided further*, That amounts so transferred shall remain

available until expended for expenses of implementing section 721 of the Defense Production Act of 1950, as amended (50 U.S.C. 4565), and shall be available in addition to any other funds available to any department or agency: *Provided further*, That fees authorized by section 721(p) of such Act shall be credited to this appropriation as offsetting collections: *Provided further*, That the total amount ap-propriated under this heading from the general fund shall be reduced as such offset-ting collections are received during fiscal year [2021] 2022, so as to result in a total appropriation from the general fund estimated at not more than [\$15,000,000] \$0.

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

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### **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; [\$170,250,000] \$175,762,000, of which \$5,000,000 shall remain available until September 30, [2022] 2023; 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. 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; [\$170,250,000] \$175,762,000, of which \$5,000,000 shall remain available until September 30, [2022] 2023; 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.

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

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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-III, [\$270,000,000] \$330,000,000. Of the amount appropriated under this heading—(1) not less than [\$167,000,000] \$217,383,000, 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, [2022] 2023, 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 \$1,600,000 may be available for training and outreach under section 109 of Public Law 103–325 (12 U.S.C. 4708), of which up to [\$2,374,500] \$3,153,750 may be used for the cost of direct loans, of which up to \$6,000,000, notwithstanding subsection (d) of section 108 of Public Law 103–325 (12 U.S.C. 4707 (d)), may be available to provide financial assistance, technical assistance, training, and outreach to community development financial institutions to expand investments that benefit individuals with disabilities, and of which not less than \$2,000,000 shall be for the Economic Mobility Corps to be operated in conjunction with the

Corporation for National and Community Service, pursuant to 42 U.S.C. 12571: *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 of the funds provided under this paragraph, excluding those made to community development financial institutions to expand investments that benefit individuals with disabilities and those made to community development financial institutions that serve populations living in persistent poverty counties, the CDFI Fund shall prioritize Financial Assistance awards to organizations that invest and lend in high- poverty areas: *Provided further*, That for purposes of this section, the term "high- poverty area" means any census tract with a poverty rate of at least 20 percent as measured by the 2011–2015 5-year data series available from the American Community Survey of the Bureau of the Census for all States and Puerto Rico or with a poverty rate of at least 20 percent as measured by the 2010 Island areas Decennial Census data for any territory or possession of the United States; (2) Not less than [\$16,500,000] \$21,500,000, notwithstanding section 108(e) of Public Law 103–325 (12 U.S.C. 4707(e)), is available until September 30, [2022] 2023, for financial assistance, technical assistance, training, and outreach programs designed to benefit Native American, Native Hawaiian, and Alaska 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 \$26,000,000 is available until September 30, [2022] 2023, for the Bank Enterprise Award program; (4) not less than \$23,000,000, 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, [2022] 2023, 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 dis- tressed communities; (5) not less than \$8,500,000 is available until September 30, [2022] 2023, to provide grants for loan loss reserve funds and to provide technical assistance for small dollar loan programs under section 122 of Public Law 103–325 (12 U.S.C. 4719): *Provided*, That sections 108(d) and 122(b)(2) of such Public Law shall not apply to the provision of such grants and technical assistance; up to [\$29,000,000] \$33,617,000 is available until September 30, [2021]2022, 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 the development of tools to better assess and inform CDFI in- vestment performance and CDFI Fund program impacts, and up to \$300,000 is for administrative expenses to carry out the direct loan program; and (7) during fiscal year [2021] 2022, 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 \$500,000,000: *Provided further*, That such section 114A shall remain in effect until December 31, [2021] 2022: *Provided further*, That of the funds awarded under this heading, except those provided for the Economic Mobility Corps, not less than 10 percent shall be used for awards that support investments that serve populations living in persistent poverty counties: *Provided further*, That for the purposes of this paragraph and paragraph (1), the term "persistent poverty counties"

means any county, including county equivalent areas in Puerto Rico, that has had 20 percent or more of its population living in poverty over the past 30 years, as measured by the 1990 and 2000 decennial censuses and the 2011–2015 5-year data series available from the American Community Survey of the Bureau of the Census or any other territory or possession of the United States that has had 20 percent or more of its population living in poverty over the past 30 years, as measured by the 1990, 2000 and 2010 Island Areas Decennial Censuses, or equivalent data, of the Bureau of the Census.

## **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), [\$19,000,000] *\$17,000,000*.

## **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 [\$12,000] *\$45,000* for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, [\$126,963,000] *\$190,539,000*, of which not to exceed [\$34,335,000] *\$94,600,000* shall remain available until September 30, [2023] *2024 for information technology and to implement Division F of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283)*.

## **BUREAU OF THE FISCAL SERVICE**

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### **SALARIES AND EXPENSES**

For necessary expenses of operations of the Bureau of the Fiscal Service, [\$345,569,000] *\$360,266,000*; of which not to exceed \$8,000,000, to remain available until September 30, [2023] *2024*, is for information systems modernization initiatives; 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 re-imburse 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, [\$124,337,000] *\$131,330,000*; of which *\$5,000,000 shall remain available until September 30, 2023*; of which not to exceed \$6,000 shall be available for official reception and representation expenses; and of which not to exceed \$50,000 shall be available 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: *Provided further*, That of the amount appropriated under this heading, \$5,000,000, to remain available until September 30, 2022, shall be for the costs as-associated with enforcement of and education regarding the trade practice provisions of the Federal Alcohol Administration Act (27 U.S.C. 201 et seq.)).

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

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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 [2021] 2022 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed \$50,000,000.

## **INTERNAL REVENUE SERVICE**

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### **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, [\$2,555,606,000] \$2,940,876,000, of which not less than \$11,000,000 shall be for the Tax Counseling for the Elderly Program, of which not less than \$13,000,000 shall be available for low-income taxpayer clinic grants, of which not less than \$30,000,000, to remain available until September 30, [2022] 2023, shall be available for the Community Volunteer Income Tax Assistance Matching Grants Program for tax return preparation assistance, and of which not less than \$211,000,000 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 \$5,500,000 shall be for identity theft and refund fraud casework.

### **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, [\$5,212,622,000] \$5,462,823,000, of which not to exceed \$250,000,000 shall remain available until September 30, [2022] 2023; of which not less than \$60,257,000 shall be for the Interagency Crime and Drug Enforcement program; and of which not to exceed [\$15,000,000] \$21,000,000 shall be for investigative technology for the Criminal Investigation Division: *Provided*, That the amount made available for investigative technology for the Criminal Investigation Division shall be in addition to amounts made available for the Criminal Investigation Division under the "Operations Support" heading. *In addition, \$287,452,000, for an additional amount to meet the terms of a concurrent resolution on the budget for tax enforcement activities under this heading, including tax compliance to address the Federal tax gap: Provided, That such additional amounts may not be transferred or reprogrammed for any other activity.*

### **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; [\$3,928,102,000] \$4,448,195,000, of which not to exceed \$275,000,000 shall remain available until September 30, [2022] 2023; 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, [2023] 2024, for research; of which not less than \$10,000,000, to remain available until expended, shall be available for

establishment of an application through which entities registering and renewing registrations in the System for Award Management may request an authenticated electronic certification stating that the entity does or does not have a seriously delinquent tax debt; and of which not to exceed \$20,000 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 major information technology investments in the Internal Revenue Service Integrated Modernization Business Plan portfolio, including detailed, plain language summaries on the status of plans, costs, and results; prior results and actual expenditures of the prior quarter; upcoming deliverables and costs for the fiscal year; risks and mitigation strategies associated with ongoing work; reasons for any cost or schedule variances; and total expenditures by fiscal year: *Provided further*, That the Internal Revenue Service shall include, in its budget justification for fiscal year [2022] 2023, a summary of cost and schedule performance information for its major information technology systems. *In addition*, \$129,445,000, for an additional amount to meet the terms of a concurrent resolution on the budget for tax enforcement activities under this heading, including tax compliance to address the Federal tax gap: *Provided*, That such additional amounts may not be transferred or reprogrammed for any other activity.

## **BUSINESS SYSTEMS MODERNIZATION**

For necessary expenses of the Internal Revenue Service's business systems modernization program, [ \$222,724,000] \$305,032,000, to remain available until September 30, [2023] 2024, 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 major information technology investments in the Internal Revenue Service Integrated Modernization Business Plan portfolio, including detailed, plain language summaries on the status of plans, costs, and results; prior results and actual expenditures of the prior quarter; upcoming deliverables and costs for the fiscal year; risks and mitigation strategies associated with ongoing work; reasons for any cost or schedule variances; and total expenditures by fiscal year.

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

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**SEC. 101.** Not to exceed 4 percent of the appropriation made available in this Act to the Internal Revenue Service under the "Enforcement" heading, and not to exceed 5 percent of any other 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 of] notice to the Committees on Appropriations of the House of Representatives and the Senate.

**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.** 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. 106.** 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. 107.** 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. 108.** 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. 109.** 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. 110.** 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. 111.** *Notwithstanding any Congressional notification requirements for a reprogramming of funds in this Act, funds provided in this Act for the Internal Revenue Service shall be available for obligation and expenditure through a reprogramming of funds that augments or reduces existing programs, projects, or activities by up to \$10,000,000 without prior Congressional notification of such action.*

**SEC. 112.** *There is hereby established the Internal Revenue Service Working Capital Fund (Fund), which shall be available without fiscal year limitation, for expenses necessary for facility services, technology, and other centralized services that the Commissioner of Internal Revenue, subject to prior notice to the Office of Management and Budget, deems appropriate and advantageous to provide on a reimbursable basis: Provided, That amounts deposited in the Fund shall be in addition to funds otherwise available for such purposes, and shall remain available until expended: Provided further, That the Fund may receive advances and reimbursements from funds available to the business units and offices of the Internal Revenue Service for which such centralized services are performed at rates which will return in full all expenses of operation: Provided further, That unobligated balances of expired amounts*

*appropriated or otherwise made available for this or any succeeding fiscal year to the Internal Revenue Service may be transferred and merged into the Fund no later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated: Provided further, That no funds may be transferred pursuant to the previous proviso unless advance notification is provided to the Committees on Appropriations of the House of Representatives and the Senate.*

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

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**SEC. 111.** 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. 112.** 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", "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 no transfer under this section may increase or decrease any such appropriation by more than 2 percent.

**SEC. 113.** 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. 114.** 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. 115.** 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. 116.** 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. 117.** 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. 118.** 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 [2021] 2022 until the enactment of the Intelligence Authorization Act for Fiscal Year [2021] 2022.

**SEC. 119.** 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. 120.** The Secretary of the Treasury shall submit a Capital Investment Plan to the Committees on Appropriations of the House of Representatives and the Senate 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. 121.** 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 de-scription of the role customers have in governing in the Franchise Fund.

**SEC. 122.** During fiscal year [2021] 2022— (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. 123.** (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. 124. In addition to the amounts otherwise made available to the Department of the Treasury, \$25,000,000, to remain available until expended, shall be for expenses associated with digitization and distribution of the Department's records of matured savings bonds that have not been redeemed.]

**SEC. 124.** *Of the amounts appropriated in section 4027(a) of the Coronavirus Aid, Relief, and Economic Security Act (15 U.S.C. 9061) that are available for obligation as a result of the deobligation of amounts that were, as of January 9, 2021, obligated for the credit subsidy cost of loans and loan guarantees that the Secretary of the Treasury had committed under paragraphs (1) through (3) of section 4003(b) of the Coronavirus Aid, Relief, and Economic Security Act (15 U.S.C. 9042(b)(1)-(3)), \$25,000,000 shall be available to the Special Inspector General for Pandemic Recovery to carry out section 4018 of the Coronavirus Aid, Relief, and Economic Security Act (15 U.S.C. 9053): Provided, That such amounts shall be in addition to any other amounts available for such purpose.*

**SEC. 125.** *Notwithstanding any other provision of law, the unobligated balances from amounts made available to the Secretary of the Treasury for administrative expenses pursuant to sections 4003(f) and 4112(b) of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116-136); section 421(f)(2) of Division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260); sections 3201(a)(2)(B), 3206(d)(1)(A), and 7301(b)(5) of the American Rescue Plan Act of 2021 (Public Law 117-2); and section 602(a)(2) of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021 (Public Law 117-2), shall be available for any administrative expenses determined by the Secretary of the Treasury to be necessary to respond to the coronavirus, including but not limited to expenses necessary to implement any provision of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116-136), Division N of the Consolidated Appropriations Act, 2021 (Public Law 116-260), the American Rescue Plan Act (Public Law 117-2), or title VI of the Social Security Act: Provided, That such un-obligated balances shall be available in addition to any other appropriations provided for such purposes.*

**SEC. 126.** *Section 121 of the Emergency Economic Stabilization Act of 2008 (12 U.S.C. 5231) is amended in subsection (e)(1)(B)(ii) by striking "subparagraph" and all that follows through the period at the end and inserting "subparagraph, the Special Inspector General may not make any appointment that exceeds 24 months or that extends beyond the date on which the Special Inspector General terminates under subsection (k)."*