AMENDMENT TO THE SENATE AMENDMENTS TO
H.R. 22
OFFERED BY MR. FOSTER OF ILLINOIS

Page 12, after the item relating to section 62001, insert the following:

Sec. 62002. Determination of certain spending and tax burdens by State.

Page 988, after line 20, insert the following:

SEC. 62002. DETERMINATION OF CERTAIN SPENDING AND TAX BURDENS BY STATE.

(a) CALCULATION OF FEDERAL REVENUE CONTRIBUTIONS BY STATE.—

(1) IN GENERAL.—The Secretary of Treasury, acting through the Commissioner of the Internal Revenue Service, shall calculate the Federal tax burden of each State for each calendar year.

(2) CALCULATION OF FEDERAL TAX BURDEN.—For purposes of calculating the Federal tax burden of each State under paragraph (1), the Secretary shall—

(A) treat Federal taxes paid by an individual as a burden on the State in which such individual resides; and
(B) treat Federal taxes paid by a legal business entity as a burden on each State in which economic activity of such entity is performed in the same proportion that the economic activity of such entity in such State bears to the economic activity of such entity in all the States.

(3) REPORT.—Not later than the date that is 180 days after the beginning of each calendar year, the Secretary of the Treasury shall—

(A) submit to Congress a report containing the results of the calculations described in sections 1 and 2 with respect to such calendar year; and

(B) publish the report on a publicly accessible website of the Internal Revenue Service.

(b) ANNUAL REPORT ON THE FLOW OF TRANSPORTATION FUNDS BY STATE.—

(1) IN GENERAL.—Not later than the first Monday in February of each year, the Secretary of Transportation shall, in consultation with the Secretary of the Treasury, submit to the Committee on Banking, Housing, and Urban Affairs and the Committee on Appropriations of the Senate and the Committee on Transportation and Infrastructure,
and the Committee on Ways and Means of the House of Representatives a report that includes—

(A) a description of the total amount of the funds authorized by this Act which were obligated with respect to each State during the last ending fiscal year,

(B) a description of the total amount of revenue contributed from each State to the Highway Trust Fund during such fiscal year.

(2) Determination of State amounts.—

For purposes of this subsection—

(A) In general.—the State with respect to which an amount is obligated and the State from which revenue is contributed shall be determined under principles similar to the principles for determining the Federal tax burden of each State under subsection (a).

(B) Special rule for general fund transfers.—For purposes of paragraph (1)(B), any transfer from the general fund of the Treasury to the Highway Trust Fund during any fiscal year shall be taken into account as revenue contributed from each State in proportion to each State’s Federal tax burden (as
determined under subsection (a)) for the calendar year in which such fiscal year began.