SEC. 11003. GAO STUDY REGARDING HIGHWAY TRUST FUND EXPENDITURES.

(a) IN GENERAL.—Not later than 2 years after the date of enactment of this Act, the Comptroller General of the United States shall submit to the Committee on Transportation and Infrastructure of the House and the Committee on Environment and Public Works of the Senate a report on the uses of the Highway Trust Fund in the previous fiscal year.

(b) PURPOSE.—The purpose of the study under subsection (a) shall be to gain a complete understanding of the expenditures made by the trust fund, including the mass transit and highway accounts, to all eligible entities including Federal, State, and Tribal governments.

(c) CONTENTS.—The study under (a) shall examine reimbursements made to each eligible entity from the Highway Trust Fund, detailing—

(1) amounts reimbursed for administrative costs, detailing the use of such funds by purpose,
(2) amounts reimbursed for transportation planning purposes, detailing the mode of transportation;

(3) amounts reimbursed for construction of a project by project type, including roadway, pedestrian walkway, bike path, and transit;

(4) amounts reimbursed for the purpose of maintaining existing infrastructure or facilities;

(5) amounts reimbursed to transit for purchase of vehicles, including rail cars, buses, and vehicles;

(6) amounts reimbursed for any other purpose that the Comptroller General determines necessary to better capture purposes amounts made available from the Highway Trust Fund;

(7) an assessment of the funds raised by individual user fees in each State, compared with funds expended in that State for the purposes of improving surface transportation, by improvement type; and

(8) amounts transferred from Federal Highway Administration to Federal Transit Administration, or vice versa, for program administration, and from the Highway Account to the Mass Transit account, or vice versa, for eventual expenditure.