AMENDMENT TO SENATE AMENDMENTS TO H.R. 22
OFFERED BY MR. RENACCI OF OHIO

Page 13, insert after the item relating to 95003 the following:

DIVISION J—BRIDGE TO SUSTAINABLE INFRASTRUCTURE

TITLE C—SUSTAINABLE HIGHWAY FUNDING

Sec. 100001. Task Force for Sustainable Highway Funding.

TITLE CI—FAILURE BY CONGRESS TO FULLY FUND HIGHWAY TRUST FUND

Sec. 100101. Failure by Congress to fully fund Highway Trust Fund.

TITLE CII—MOTOR FUELS

Sec. 100201. Increase in fuels taxes for inflation.

Page 1032, after line 4, insert the following:

1 DIVISION J—BRIDGE TO SUSTAINABLE INFRASTRUCTURE
2 TITLE C—SUSTAINABLE HIGHWAY FUNDING
3 SEC. 100001. TASK FORCE FOR SUSTAINABLE HIGHWAY FUNDING.
4 (a) DEFINITIONS.—In this section:
5 (1) TASK FORCE.—The term “Task Force” means the Bipartisan Task Force for Sustainable
Highway Funding established under subsection (b)(1).

(2) TASK FORCE BILL.—The term “Task Force bill” means a bill consisting of the proposed legislative language of the Task Force recommended under subsection (b)(3)(B) and introduced under subsection (e)(1).

(3) FISCAL IMBALANCE.—The term “fiscal imbalance” means the gap between the projected revenues and expenditures of the Highway Trust Fund.

(b) ESTABLISHMENT OF TASK FORCE.—

(1) ESTABLISHMENT.—Effective on January 15, 2017, there is established in the legislative branch a task force to be known as the “Bipartisan Task Force for Sustainable Highway Funding”.

(2) PURPOSES.—

(A) REVIEW.—The Task Force shall review the fiscal imbalance of the Highway Trust Fund, including—

(i) analyses of projected Trust Fund expenditures;

(ii) analyses of projected Trust Fund revenues; and
(iii) analyses of the current and long-
term actuarial financial condition of the
Highway Trust Fund.

(B) IDENTIFY FACTORS.—The Task Force
shall identify factors that affect the long-term
fiscal imbalance of the Highway Trust Fund.

(C) ANALYZE POTENTIAL COURSES OF AC-
TION.—The Task Force shall analyze potential
courses of action to address factors that affect
the long-term fiscal imbalance of the Highway
Trust Fund.

(D) PROVIDE RECOMMENDATIONS AND
LEGISLATIVE LANGUAGE.—The Task Force
shall provide recommendations and legislative
language that will balance the revenues and ex-
penditures of the Highway Trust Fund,
which—

(i) may include recommendations ad-
dressing—

(I) user fees;

(II) improper or unnecessary
payments;

(III) the reduction or elimination
of payments for purposes that do not
directly improve the condition or function of highway and transit systems;

(IV) international tax reform and the use of revenues raised through the repatriation of earnings and profits held overseas; and

(V) any other proposal that will balance the revenues and expenditures of the Highway Trust Fund; and

(ii) may not make recommendations modifying the Standing Rules of the House or Senate.

(3) DUTIES.—

(A) IN GENERAL.—The Task Force shall address the Highway Trust Fund’s long-term fiscal imbalances, consistent with the purposes described in paragraph (2), and shall submit the report and recommendations required under subparagraph (B).

(B) REPORT, RECOMMENDATIONS, AND LEGISLATIVE LANGUAGE.—

(i) IN GENERAL.—Not later than November 1, 2018, the Task Force shall vote on a report that contains—
(I) a detailed statement of the findings, conclusions, and recommenda-
tions of the Task Force;

(II) the assumptions, scenarios, and alternatives considered in reach-
ing such findings, conclusions, and recommendations; and

(III) proposed legislative language to carry out such recommendations as described in paragraph (2)(D).

(ii) APPROVAL OF REPORT.—The report of the Task Force submitted under clause (i) shall require the approval of not fewer than 12 of the 18 members of the Task Force.

(iii) ADDITIONAL VIEWS.—A member of the Task Force who gives notice of an intention to file supplemental, minority, or additional views at the time of final Task Force approval of the report under clause (ii), shall be entitled to not less than 3 calendar days in which to file such views in writing with the staff director of the Task Force. Such views shall then be included in
the Task Force report and printed in the same volume, or part thereof, and their inclusion shall be noted on the cover of the report. In the absence of timely notice, the Task Force report may be printed and transmitted immediately without such views.

(iv) **TRANSMISSION OF REPORT.**—No later than 6 days following the vote on the Task Force’s report, the Task Force shall submit the Task Force bill and final report to the President, the Vice President, the Speaker of the House, and the majority and minority leaders of both Houses.

(v) **REPORT TO BE MADE PUBLIC.**—
Upon the approval or disapproval of the Task Force report pursuant to clause (ii), the Task Force shall promptly make the full report, and a record of the vote, available to the public.

(4) **MEMBERSHIP.**—
(A) **IN GENERAL.**—The Task Force shall be composed of 18 members designated pursuant to subparagraph (B).
(B) DESIGNATION.—Members of the Task Force shall be designated as follows:

(i) The President shall designate 2 members, one of whom shall be the Secretary of Transportation, and the other of whom shall be an officer of the executive branch.

(ii) The majority leader of the Senate shall designate 4 members from among Members of the Senate, one of whom must be a member of the Senate Committee on Finance and one of whom must be a member of the Senate Committee on Environment and Public Works.

(iii) The minority leader of the Senate shall designate 4 members from among Members of the Senate, one of whom must be a member of the Senate Committee on Finance and one of whom must be a member of the Senate Committee on Environment and Public Works.

(iv) The Speaker of the House of Representatives shall designate 4 members from among Members of the House of Representatives, one of whom must be a
member of the House Committee on Ways
and Means and one of whom must be a
member of the House Committee on
Transportation and Infrastructure.

(v) The minority leader of the House
of Representatives shall designate 4 mem-
ers from among Members of the House of
Representatives, one of whom must be a
member of the House Committee on Ways
and Means and one of whom must be a
member of the House Committee on
Transportation and Infrastructure.

(C) CO-CHAIRS.—

(i) IN GENERAL.—There shall be 2
Co-Chairs of the Task Force. The Presi-
dent, majority leader of the Senate, and
Speaker of the House shall designate one
Co-Chair among the members of the Task
Force. The minority leader of the Senate
and minority leader of the House shall des-
ignate the second Co-Chair among the
members of the Task Force.

(ii) STAFF DIRECTOR.—The Co-
Chairs, acting jointly, shall hire the staff
director of the Task Force.
(D) DATE.—Members of the Task Force shall be designated by not later than February 1, 2017.

(E) PERIOD OF DESIGNATION.—Members shall be designated for the life of the Task Force. Any vacancy in the Task Force shall not affect its powers, but shall be filled not later than 14 days after the date on which the vacancy occurs in the same manner as the original designation.

(F) COMPENSATION.—Members of the Task Force shall serve without any additional compensation for their work on the Task Force. However, members may be allowed travel expenses, including per diem in lieu of subsistence, in accordance with sections 5702 and 5703 of title 5, United States Code, while away from their homes or regular places of business in performance of services for the Task Force.

(5) ADMINISTRATION.—

(A) AUTHORITY TO ESTABLISH RULES AND REGULATIONS.—The Co-Chairs, in consultation with the other members of the Task Force, may establish rules and regulations for the conduct of Task Force business, if such rules and regu-
lations are not inconsistent with this section or other applicable law.

(B) QUORUM.—Fourteen members of the Task Force shall constitute a quorum for purposes of voting, meeting, and holding hearings.

(C) VOTING.—

(i) PROXY VOTING.—No proxy voting shall be allowed on behalf of the members of the Task Force.

(ii) REPORT, RECOMMENDATIONS AND LEGISLATIVE LANGUAGE.—The Task Force may not vote on any version of the report, recommendations, or legislative language before the timing provided for in paragraph (3)(B)(i).

(D) MEETINGS.—

(i) INITIAL MEETING.—The Task Force shall hold its first meeting within 45 days after it’s establishment.

(ii) MEETINGS.—The Task Force shall meet at the call of the Co-Chairs or at least 10 of its members.

(iii) AGENDA.—An agenda shall be provided to the Task Force members at least 1 week in advance of any meeting.
Task Force members who want to have items placed on the agenda for consideration shall notify the staff director as early as possible, but not less than 48 hours in advance of a scheduled meeting.

(E)hearings.—

(i) in general.—Subject to subparagraph (G), the Task Force may, for the purpose of carrying out this section, hold such hearings, sit and act at such times and places, take such testimony, receive such evidence, and administer such oaths the Task Force considers advisable.

(ii) hearing procedures and responsibilities of co-chairs.—

(I) announcement.—The Task Force Co-Chairs shall make public announcement of the date, place, time, and subject matter of any hearing to be conducted at least 1 week in advance of such hearing, unless the Co-Chairs determine that there is good cause to begin such hearing at an earlier date.
(II) Written statement.—A witness appearing before the Task Force shall file a written statement of proposed testimony at least 2 days prior to appearance, unless the requirement is waived by the Co-Chairs, following their determination that there is good cause for failure of compliance.

(F) Technical assistance.—Upon written request of the Co-Chairs, a Federal agency shall provide technical assistance to the Task Force in order for the Task Force to carry out its duties.

(G) Information.—

   (i) Resources.—

   (I) In general.—Notwithstanding section 1108 of title 31, United States Code, the Task Force shall have authority to access assistance, materials, resources, statistical data, and other information the Task Force determines to be necessary to carry out its duties directly from an officer or employee of any executive
department, bureau, agency, board, commission, office, independent establishment, or instrumentality of the Government, including the Library of Congress, the Department of Transportation, the Department of the Treasury, the Office of Management and Budget, the Government Accountability Office, and the Joint Committee on Taxation. Each agency or instrumentality shall, to the extent permitted by law, furnish such information to the Task Force upon written request of the Co-Chairs.

(II) COPIES SUPPLIED.—Copies of written requests and all written or electronic responses provided under this clause shall be provided to the staff director and shall be made available for review by all members of the Task Force upon request.

(ii) RECEIPT, HANDLING, STORAGE, AND DISSEMINATION OF INFORMATION.—Information shall only be received, handled, stored, and disseminated by members
of the Task Force and its staff consistent
with all applicable statutes, regulations,
and Executive orders.

(iii) LIMITATION OF ACCESS TO TAX
INFORMATION.—Information accessed
under this subparagraph shall not include
tax data from the United States Internal
Revenue Service, the release of which
would otherwise be in violation of law.

(H) POSTAL SERVICES.—The Task Force
may use the United States mails in the same
manner and under the same conditions as other
departments and agencies of the Federal Gov-
ernment.

(I) ASSISTANCE FROM FEDERAL AGEN-
CIES.—

(i) GENERAL SERVICES ADMINISTRA-
TION.—Upon the request of the Co-Chairs
of the Task Force, the Administrator of
General Services shall provide to the Task
Force, on a reimbursable basis, the admin-
istrative support services necessary for the
Task Force to carry out its responsibilities
under this section. These administrative
services may include human resources
management, budget, leasing, accounting, and payroll services.

(ii) OTHER DEPARTMENTS AND AGENCIES.—In addition to the assistance prescribed in clause (i), departments and agencies of the United States may provide to the Task Force such services, funds, facilities, staff, and other support services as they may determine advisable and as may be authorized by law.

(J) CONTRACT AUTHORITY.—The Task Force is authorized to enter into contracts with Federal and State agencies, private firms, institutions, and individuals for the conduct of activity necessary to the discharge of its duties and responsibilities. A contract, lease, or other legal agreement entered into by the Task Force may not extend beyond the date of the termination of the Task Force.

(e) STAFF OF TASK FORCE.—

(1) APPOINTMENT AND COMPENSATION OF SHARED STAFF.—The Co-Chairs may appoint and fix the compensation of a staff director and such other personnel as may be necessary to enable the Task Force to carry out its functions, without re-
gard to the provisions of title 5, United States Code, governing appointments in the competitive service, but at rates not to exceed the daily rate paid a person occupying a position at level III of the Executive Schedule under section 5314 of title 5, United States Code.

(2) ADDITIONAL STAFF FOR TASK FORCE MEMBERS.—Each member of the Task Force may appoint up to 2 additional dedicated staff and fix the compensation of such dedicated personnel without regard to the provisions of title 5, United States Code, governing appointments in the competitive service, but at rates not to exceed the daily rate paid a person occupying a position at level III of the Executive Schedule under section 5314 of title 5, United States Code. Dedicated staff shall report to each appointing member.

(3) PERSONNEL AS FEDERAL EMPLOYEES.—

(A) IN GENERAL.—The staff director and any personnel of the Task Force who are employees shall be employees under section 2105 of title 5, United States Code, for purposes of chapters 63, 81, 83, 84, 85, 87, 89, and 90 of that title.
(B) Members of Task Force.—Subparagraph (A) shall not be construed to apply to members of the Task Force.

(4) Outside Consultants.—No outside consultants or other personnel, either by contract, detail, volunteer, or through a remunerative agreement, may be hired without the approval of the Co-Chairs.

(5) Detaillees.—With the approval of the Co-Chairs any Federal Government employee may be detailed to the Task Force with or without reimbursement from the Task Force, and such detaine shall retain the rights, status, and privileges of his or her regular employment without interruption. Reimbursable amounts may include the fair value of equipment and supplies used by the detaine in support of the Task Force’s activities. For the purpose of this paragraph, Federal Government employees shall include employees of the legislative branch.

(6) Consultant Services.—The Co-Chairs of the Task Force are authorized to procure the services of experts and consultants in accordance with section 3109 of title 5, United States Code, but at rates not to exceed the daily rate paid a person occupying a position at level III of the Executive
Schedule under section 5316 of title 5, United States Code.

(7) **TEMPORARY AND INTERMITTENT SERVICES.**—The Co-Chairs of the Task Force may procure temporary and intermittent services under section 3109(b) of title 5, United States Code, at rates for individuals which do not exceed the daily equivalent of the annual rate of basic pay prescribed for level III of the Executive Schedule under section 5316 of such title.

(8) **VOLUNTEER SERVICES.**—

(A) **IN GENERAL.**—Notwithstanding the provisions of section 1342 of title 31, United States Code, the Co-Chairs of the Task Force are authorized to accept and utilize the services of volunteers serving without compensation. The Task Force may reimburse such volunteers for local travel and office supplies, and for other travel expenses, including per diem in lieu of substance, as authorized by section 5703 of title 5, United States Code.

(B) **EMPLOYEE STATUS.**—A person providing volunteer services to the Task Force shall be considered an employee of the Federal Government in the performance of those serv-
ices for the purposes of Chapter 81 of title 5, United States Code, relating to compensation for work-related injuries, chapter 171 of title 28, United States Code, relating to tort claims and chapter 11 of title 18, United States Code, relating to conflicts of interests.

(C) ETHICAL GUIDELINES FOR STAFF.—In the absence of statutorily defined coverage, the staff, including staff director, shall follow the ethical rules and guidelines of the Senate. Staff coming from the private sector or outside public government may petition the Co-Chairs for a waiver from provisions of Senate Ethics rules.

(9) ADVISORY PANEL.—The Task Force may establish an advisory panel consisting of volunteers with knowledge and expertise relevant to the Task Force’s purpose. Membership of the Advisory Panel, and the scope of the Panel’s activities, shall be decided by the Co-Chairs in consultation with the other members of the Task Force.

(d) TERMINATION.—

(1) IN GENERAL.—The Task Force shall terminate on the date that is 90 days after the Task Force submits the report required under paragraph (b)(3)(B).
(2) **CONCLUDING ACTIVITIES.**—The Task Force may use the 90-day period referred to in paragraph (1) for the purpose of concluding its activities, including providing testimony to committees of Congress concerning its report and disseminating the final report.

(e) **EXPEDITED CONSIDERATION OF TASK FORCE RECOMMENDATIONS.**—

(1) **INTRODUCTION.**—

(A) **INTRODUCTION OF TASK FORCE BILL.**—The proposed legislative language contained in the report submitted pursuant to subsection (b)(3)(B), upon receipt by the Congress, shall be introduced not later than 14 calendar days after the date of such submission, in the Senate and in the House of Representatives by the majority leader of each House of Congress, for himself, the minority leader of each House of Congress, for himself, or any member of the House designated by the majority leader or minority leader. If the Task Force bill is not introduced in accordance with the preceding sentence in either House of Congress, then any Member of that House may introduce the Task Force bill on any day thereafter. Upon intro-
duction, the Task Force bill shall be referred to
the appropriate committees under subparagraph
(C).

(B) Committee consideration.—A Task Force bill introduced in either House of Congress shall be jointly referred to the com-
mittee or committees of jurisdiction of that House, which committees shall report the bill
without any revision and with a favorable rec-
ommendation, an unfavorable recommendation,
or without recommendation, not later than 7
calendar days after the date of introduction of
the bill in that House, or the first day there-
after on which that House is in session. If any
committee fails to report the bill within that pe-
riod, that committee shall be automatically dis-
charged from consideration of the bill, and the
bill shall be placed on the appropriate calendar.

(2) Expedited procedures.—

(A) Fast track consideration in
house of representatives.—

(i) Proceeding to consider-
ation.—It shall be in order, not later than
2 days of session after the date on which
a Task Force bill is reported or discharged
from all committees to which it was re-
ferred, for the majority leader of the
House of Representatives or the majority
leader’s designee, to move to proceed to
the consideration of the Task Force bill. It
shall also be in order for any Member of
the House of Representatives to move to
proceed to the consideration of the Task
Force bill at any time after the conclusion
of such 2-day period. All points of order
against the motion are waived. Such a mo-
tion shall not be in order after the House
has disposed of a motion to proceed on the
Task Force bill. The previous question
shall be considered as ordered on the mo-
tion to its adoption without intervening
motion. The motion shall not be debatable.
A motion to reconsider the vote by which
the motion is disposed of shall not be in
order.

(ii) CONSIDERATION.—The Task
Force bill shall be considered as read. All
points of order against the Task Force bill
and against its consideration are waived.
The previous question shall be considered
as ordered on the Task Force bill to its passage without intervening motion except 60 hours of debate equally divided and controlled by the proponent and an opponent, and any motion to limit debate. A motion to reconsider the vote on passage of the Task Force bill shall not be in order.

(iii) **Appeals.**—Appeals from decisions of the chair relating to the application of the Rules of the House of Representatives to the procedure relating to a Task Force bill shall be decided without debate.

(iv) **Application of House Rules.**—Except to the extent specifically provided in paragraph (2)(A), consideration of a Task Force bill shall be governed by the Rules of the House of Representatives. It shall not be in order in the House of Representatives to consider any Task Force bill introduced pursuant to the provisions of this subsection under a suspension of the rules pursuant to Clause 1 of House Rule XV, or under a special rule
reported by the House Committee on Rules.

(v) **NO AMENDMENTS.**—No amendment to the Task Force bill shall be in order in the House of Representatives.

(vi) **VOTE ON PASSAGE.**—Immediately following the conclusion of consideration of the Task Force bill, the vote on passage of the Task Force bill shall occur without any intervening action or motion, requiring an affirmative vote of three-fifths of the Members, duly chosen and sworn. If the Task Force bill is passed, the Clerk of the House of Representatives shall cause the bill to be transmitted to the Senate before the close of the next day of session of the House. The vote on passage shall occur not later than December 1, 2018.

(vii) **VOTE.**—The House Committee on Rules may not report a rule or order that would have the effect of causing the Task Force bill to be approved by a vote of less than three-fifths of the Members, duly chosen and sworn.
(B) Fast track consideration in Senate.—

(i) In General.—Notwithstanding Rule XXII of the Standing Rules of the Senate, it is in order, not later than 2 days of session after the date on which a Task Force bill is reported or discharged from all committees to which it was referred, for the majority leader of the Senate or the majority leader’s designee to move to proceed to the consideration of the Task Force bill. It shall also be in order for any Member of the Senate to move to proceed to the consideration of the Task Force bill at any time after the conclusion of such 2-day period. A motion to proceed is in order even though a previous motion to the same effect has been disagreed to. All points of order against the motion to proceed to the Task Force bill are waived. The motion to proceed is not debatable. The motion is not subject to a motion to postpone. A motion to reconsider the vote by which the motion is agreed to or disagreed to shall not be in order. If a motion to proceed to the consid-
eration of the Task Force bill is agreed to, the Task Force bill shall remain the unfinished business until disposed of.

(ii) DEBATE.—All points of order against the Task Force bill and against consideration of the Task Force bill are waived. Consideration of the Task Force bill and of all debatable motions and appeals in connection therewith shall not exceed a total of 60 hours. Debate shall be divided equally between the majority and minority leaders or their designees. A motion further to limit debate on the Task Force bill is in order, shall require an affirmative vote of three-fifths of the Members duly chosen and sworn, and is not debatable. Any debatable motion or appeal is debatable for not to exceed 1 hour, to be divided equally between those favoring and those opposing the motion or appeal. All time used for consideration of the Task Force bill, including time used for quorum calls and voting, shall be counted against the total 100 hours of consideration.
(iii) **NO AMENDMENTS.**—An amendment to the Task Force bill, or a motion to postpone, or a motion to proceed to the consideration of other business, or a motion to recommit the Task Force bill, is not in order.

(iv) **VOTE ON PASSAGE.**—The vote on passage shall occur immediately following the conclusion of the debate on a Task Force bill, and a single quorum call at the conclusion of the debate if requested. Passage shall require an affirmative vote of three-fifths of the Members, duly chosen and sworn. The vote on passage shall occur not later than December 31, 2018.

(v) **RULINGS OF THE CHAIR ON PROCEDURE.**—Appeals from the decisions of the Chair relating to the application of the rules of the Senate, as the case may be, to the procedure relating to a Task Force bill shall be decided without debate.

(C) **RULES TO COORDINATE ACTION WITH OTHER HOUSE.**—

(i) **REFERRAL.**—If, before the passage by one House of a Task Force bill of that
House, that House receives from the other
House a Task Force bill, then the Task
Force bill of the other House shall not be
referred to a committee and shall imme-
diately be placed on the calendar.

(ii) Procedure.—If the Senate re-
ceives the Task Force bill passed by the
House of Representatives before the Sen-
ate has voted on passage of the Task
Force bill—

(I) the procedure in the Senate
shall be the same as if no Task Force
bill had been received from House of
Representatives; and

(II) the vote on passage in the
Senate shall be on the Task Force bill
of the House of Representatives.

(iii) Treatment of Task Force
Bill of Other House.—If one House
fails to introduce or consider a Task Force
bill under this section, the Task Force bill
of the other House shall be entitled to ex-
pedited floor procedures under this section.

(iv) Treatment of Companion
Measures in the Senate.—If, following
passage of the Task Force bill in the Senate, the Senate then receives the Task Force bill from the House of Representatives, the House-passed Task Force bill shall not be debatable. The vote on passage of the Task Force bill in the Senate shall be considered to be the vote on passage of the Task Force bill received from the House of Representatives.

(v) Vetoes.—If the President vetoes the Task Force bill, debate on a veto message in the Senate under this section shall be 1 hour equally divided between the majority and minority leaders or their designees.

(3) Suspension.—No motion to suspend the application of this subsection shall be in order in the Senate or in the House of Representatives.

TITLE CI—FAILURE BY CONGRESS TO FULLY FUND HIGHWAY TRUST FUND

SEC. 100101. FAILURE BY CONGRESS TO FULLY FUND HIGHWAY TRUST FUND.

(a) Highway Fuels Excise Tax Increase To Fund 3-Year Shortfall Funding.—If, on January
31, 2019, the Secretary of the Treasury determines that Congress has not fully funded the Highway Trust Fund for the period ending on December 31, 2025, then, effective February 1, 2019, each of the specified rates of tax are hereby increased by the rate determined by the Secretary of the Treasury to fully fund the Highway Trust Fund for such period.

(b) SPECIFIED RATES OF TAX.—For purposes of this section, the rates of tax specified in this paragraph are the rates of tax in the following sections of the Internal Revenue Code of 1986:

(1) Section 4081(a)(2)(A)(i).
(2) Section 4081(a)(2)(A)(iii).
(3) Section 4081(a)(2)(D).
(4) Section 4041(a)(1)(C)(iii).
(5) Section 4041(a)(2)(B)(ii).
(6) Section 4041(a)(3)(A).
(7) Section 4041(m)(1)(A).

(c) RULE REGARDING TAX RATES.—In making determinations under this section relating to excise tax increases, the ratio that the amount of revenue raised by an excise tax specified in subsection (b) bears to the aggregate amount of revenue raised by excise taxes specified in subsection (b) shall remain the same.
TITLE CII—MOTOR FUELS

SEC. 100201. INCREASE IN FUELS TAXES FOR INFLATION.

(a) MOTOR FUEL.—Paragraph (2) of section 4081(a) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(E) ADJUSTMENT FOR INFLATION.—In the case of any calendar year beginning after 2025, the rates of tax in subparagraphs (A)(i) and (iii) and subparagraph (D) shall each be increased by an amount equal to—

“(i) such rate (as in effect on December 31, 2025), multiplied by

“(ii) the cost of living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting ‘calendar year 2024’ for ‘calendar year 1992’ in subparagraph (B) thereof.

Any increase under the preceding sentence shall be rounded to the nearest 0.1 cents.”.

(b) SPECIAL FUELS.—

(1) IN GENERAL.—Section 4041(a) of such Code is amended by adding at the end the following:

“(4) ADJUSTMENT FOR INFLATION.—In the case of any calendar year beginning after 2025, the 7.3 cent rate of tax in paragraph (1)(C)(iii), the
24.3 cent rate of tax in paragraph (2)(B)(ii), and
the 18.3 cent rate of tax contained in paragraph
(3)(A) shall each be increased by an amount equal
to—

“(A) such rate (as in effect on December
31, 2025), multiplied by

“(B) the cost of living adjustment deter-

mined under section 1(f)(3) for the calendar
year, determined by substituting ‘calendar year
2024’ for ‘calendar year 1992’ in subparagraph

(B) thereof.

Any increase under the preceding sentence shall be
rounded to the nearest 0.1 cents.”.

(2) CERTAIN ALCOHOL FUELS.—Section
4041(m) of such Code is amended by adding at the
end the following:

“(3) ADJUSTMENT FOR INFLATION.—In the
case of any calendar year beginning after 2025, the
rates of tax in paragraph (1)(A) shall each be in-
creased by an amount equal to—

“(A) such rate (as in effect on December
31, 2025), multiplied by

“(B) the cost of living adjustment deter-

mined under section 1(f)(3) for the calendar
year, determined by substituting ‘calendar year
2024’ for ‘calendar year 1992’ in subparagraph (B) thereof.

Any increase under the preceding sentence shall be rounded to the nearest 0.1 cents.”.

(3) FUEL USED IN CERTAIN BUSES.—Section 6427(b) of such Code is amended by adding at the end the following:

“(5) ADJUSTMENT FOR INFLATION.—In the case of any calendar year beginning after 2025, the rate of tax in paragraph (2)(A) shall be increased by an amount equal to—

“(A) such rate (as in effect on December 31, 2025), multiplied by

“(B) the cost of living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting ‘calendar year 2024’ for ‘calendar year 1992’ in subparagraph (B) thereof.

Any increase under the preceding sentence shall be rounded to the nearest 0.1 cents.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to years beginning after December 31, 2015.