

CRS Report for Congress

The Budget Reconciliation Process: Timing of Legislative Action

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Summary

The *budget reconciliation process* is an optional procedure under the Congressional Budget Act of 1974 that operates as an adjunct to the annual budget resolution process. The chief purpose of the reconciliation process is to enhance Congress's ability to change current law in order to bring revenue and spending levels into conformity with the policies of the budget resolution. Accordingly, reconciliation probably is the most potent budget enforcement tool available to Congress for a large portion of the budget.

Reconciliation is a two-stage process in which reconciliation instructions are included in the budget resolution, directing the appropriate committees to develop legislation achieving the desired budgetary outcomes, and the resultant legislation (usually incorporated into an omnibus bill) is considered under expedited procedures in the House and Senate.

Reconciliation was first used by the House and Senate in calendar year 1980 for FY1981. As an optional procedure, it has not been used every year. During the period from 1980 to the present, 19 reconciliation measures were enacted into law and three were vetoed.

Under a revised timetable in effect since FY1987, the annual budget resolution is scheduled for final adoption by the House and Senate by April 15. The current timetable prescribes June 15 as the deadline for completing action on any required reconciliation legislation, but there is no explicit requirement to that effect.

The record of experience with reconciliation legislation over the period covering 1980 to the present indicates considerable variation in the time needed to process such measures, from the date the reconciliation instructions take effect (upon final adoption of the budget resolution) until the resultant reconciliation legislation is approved or vetoed by the President. The interval for the 22 reconciliation measures ranged from a low of 27 days (for the Omnibus Budget Reconciliation Act of 1990) to a high of 384 days (for the Tax Increase Prevention and Reconciliation Act of 2005). On average, the process was completed in nearly five months (142 days), more than twice the amount of time contemplated by the congressional budget process timetable.

With regard to the use of reconciliation by congressional session, action on 11 such measures was completed during the first session, and on 11 such measures during the second session. Congress and the President have shown the ability to initiate the reconciliation process and conclude it reasonably early in the same session; in the case of eight bills (for seven different years), reconciliation measures were enacted or vetoed before the end of August. On the other hand, the reconciliation process can be lengthy and drawn out; in four instances, reconciliation measures were not enacted or vetoed until December, and in four other instances, carried over to the following year.

This report will be updated as developments warrant.

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The Budget Reconciliation Process: Timing of Legislative Action

The budget reconciliation process has been one of the chief tools used by Congress during the period covering from 1980 to the present to implement major changes in budget policy. Following a brief overview of the budget reconciliation process, this report provides information on the timing of House and Senate action on reconciliation measures.

Overview of the Budget Reconciliation Process

Under the Congressional Budget and Impoundment Control Act of 1974 (P.L. 93-344, as amended), the House and Senate are required to adopt at least one budget resolution each year.¹ The budget resolution, which takes the form of a concurrent resolution and is not sent to the President for his approval or veto, serves as a congressional statement in broad terms regarding the appropriate revenue, spending, and debt policies, as well as a guide to the subsequent consideration of legislation implementing such policies at agency and programmatic levels. Budget resolution policies are enforced through a variety of mechanisms, including points of order.² The House and Senate Budget Committees, which were created by the 1974 act, exercise exclusive jurisdiction over budget resolutions and are responsible for monitoring their enforcement.

In developing a budget resolution, the House and Senate Budget Committees rely on baseline budget projections prepared by the Congressional Budget Office (CBO). A budget resolution typically reflects many different assumptions regarding legislative action expected to occur during a session that would cause revenue and spending levels to be changed from baseline amounts. However, most revenue and direct spending³ occurs automatically each year under permanent law; therefore, if

¹ Beginning with the inception of the congressional budget process in 1975 (for FY1976), the House and Senate have met this requirement every year except in 1998 (for FY1999), 2002 (for FY2003), 2004 (for FY2005), and 2006 (for FY2007). For background information on budget resolutions, see CRS Report RL30297, *Congressional Budget Resolutions: Selected Statistics and Information Guide*, by Bill Heniff Jr.

² The congressional budget process, and its enforcement procedures, are discussed in more detail in CRS Report 98-721 GOV, *Introduction to the Federal Budget Process*, by Robert Keith.

³ *Direct spending* is provided in substantive law under the jurisdiction of the legislative committees, in contrast to *discretionary spending*, which is provided in annual appropriations acts under the jurisdiction of the House and Senate Appropriations Committees. Most direct spending programs are entitlements, such as Social Security,

(continued...)

the committees with jurisdiction over the revenue and direct spending programs do not report legislation to carry out the budget resolution policies by amending existing law, revenue and direct spending for these programs likely will continue without change.

The *budget reconciliation process* is an optional procedure that operates as an adjunct to the budget resolution process.⁴ The chief purpose of the reconciliation process is to enhance Congress's ability to change current law in order to bring revenue and spending levels into conformity with the policies of the budget resolution. Accordingly, reconciliation probably is the most potent budget enforcement tool available to Congress for a large portion of the budget.

Reconciliation is a two-stage process. First, reconciliation instructions are included in the budget resolution, directing the appropriate committees to develop legislation achieving the desired budgetary outcomes. The instructed committees submit their legislative recommendations to their respective Budget Committees by the deadline prescribed in the budget resolution; the Budget Committees incorporate them into an omnibus budget reconciliation bill without making any substantive revisions.

The second step involves consideration of the resultant reconciliation legislation by the House and Senate under expedited procedures. Among other things, debate in the Senate on any reconciliation measure is limited to 20 hours (and 10 hours on a conference report) and amendments must be germane. The House Rules Committee typically sets limitations on debate and the offering of amendments during consideration of reconciliation measures in the House.

In cases where only one committee has been instructed, the process allows that committee to report its reconciliation legislation directly to its parent chamber, thus bypassing the Budget Committee. In some years, budget resolutions included reconciliation instructions that afforded the House and Senate the option of considering two or more different reconciliation bills. Once the reconciliation legislation called for in the budget resolution has been approved or vetoed by the President, the process is concluded; Congress cannot develop another reconciliation bill in the wake of a veto without first adopting another budget resolution containing reconciliation instructions.

Reconciliation was first used by the House and Senate during the administration of President Jimmy Carter, in calendar year 1980 for FY1981.⁵ As an optional

³ (...continued)

Medicare, federal civilian and military retirement, and unemployment compensation.

⁴ For a detailed discussion of the budget reconciliation process, see CRS Report RL33030, *The Budget Reconciliation Process: House and Senate Procedures*, by Robert Keith and Bill Heniff Jr.

⁵ The Senate considered a revenue-reduction bill for FY1976 (H.R. 5559) under reconciliation procedures in December 1975. It was initiated under a second budget resolution for that fiscal year and was not considered to be a reconciliation bill in the House; (continued...)

procedure, it has not been used every year. During the period covering budget resolutions for FY1981-FY2009, 19 omnibus reconciliation measures were enacted into law and three were vetoed (see **Table 1**).

Table 1. Budget Resolutions and Resultant Reconciliation Acts: FY1981-FY2009

Fiscal Year	Budget Resolution	Resultant Reconciliation Act(s)	Date Enacted
1981	H.Con.Res. 307	Omnibus Reconciliation Act of 1980 (P.L. 96-499)	12-05-80
1982	H.Con.Res. 115	Omnibus Budget Reconciliation Act of 1981 (P.L. 97-35)	08-13-81
1983	S.Con.Res. 92	Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248)	09-03-82
		Omnibus Budget Reconciliation Act of 1982 (P.L. 97-253)	09-08-82
1984	H.Con.Res. 91	Omnibus Budget Reconciliation Act of 1983 (P.L. 98-270)	04-18-84
1986	S.Con.Res. 32	Consolidated Omnibus Budget Reconciliation Act of 1985 (P.L. 99-272)	04-07-86
1987	S.Con.Res. 120	Omnibus Budget Reconciliation Act of 1986 (P.L. 99-509)	10-21-86
1988	S.Con.Res. 93	Omnibus Budget Reconciliation Act of 1987 (P.L. 100-203)	12-22-87
1990	H.Con.Res. 106	Omnibus Budget Reconciliation Act of 1989 (P.L. 101-239)	12-19-89
1991	H.Con.Res. 310	Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508)	11-05-90
1994	H.Con.Res. 64	Omnibus Budget Reconciliation Act of 1993 (P.L. 103-66)	08-10-93
1996	H.Con.Res. 67	Balanced Budget Act of 1995	12-06-95 (vetoed)
1997	H.Con.Res. 178	Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193)	08-22-96

⁵ (...continued)

the bill did not become law. This report presents data on the timing of action on reconciliation measures initiated in conjunction with budget resolutions scheduled for adoption in the spring and thus excludes Senate consideration of H.R. 5559 in 1975.

Fiscal Year	Budget Resolution	Resultant Reconciliation Act(s)	Date Enacted
1998	H.Con.Res. 84	Balanced Budget Act of 1997 (P.L. 105-33)	08-05-97
		Taxpayer Relief Act of 1997 (P.L. 105-34)	08-05-97
2000	H.Con.Res. 68	Taxpayer Refund and Relief Act of 1999 (H.R. 2488)	09-23-99 (vetoed)
2001	H.Con.Res. 290	Marriage Tax Relief Reconciliation Act of 2000 (H.R. 4810)	08-05-00 (vetoed)
2002	H.Con.Res. 83	Economic Growth and Tax Relief Reconciliation Act of 2001 (P.L. 107-16)	06-07-01
2004	H.Con.Res. 95	Jobs and Growth Tax Relief Reconciliation Act of 2003 (P.L. 108-27)	05-28-03
2006	H.Con.Res. 95	Deficit Reduction Act of 2005 (P.L. 109-171)	02-08-06
		Tax Increase Prevention and Reconciliation Act of 2005 (P.L. 109-222)	05-17-06
2008	S.Con.Res. 21	College Cost Reduction and Access Act of 2007 (P.L. 110-84)	09-27-07

Source: Prepared by the Congressional Research Service.

In some years, reconciliation was proposed by one or both chambers, but not activated. The FY1999 budget resolution passed by the House (H.Con.Res. 284, 105th Congress), for example, included reconciliation directives to nine House committees; the Senate-passed budget resolution (S.Con.Res. 86) did not contain reconciliation directives. Ultimately, the House and Senate did not reach final agreement on the FY1999 budget resolution and reconciliation procedures were not used that year.

From 1980 into the 1990s, reconciliation was used to reduce the deficit through reductions in mandatory spending, revenue increases, or a combination of the two. In recent years, however, reconciliation was used to reduce revenues and, in a few instances, to increase spending levels in particular areas.⁶ In 2006, reconciliation was used to reduce mandatory spending and revenues, yielding a net increase in the deficit.⁷ In the first session of the 110th Congress, the House and Senate both adopted rules prohibiting the use of reconciliation in a manner that would increase the deficit

⁶ CRS Report RS22098, *Deficit Impact of Reconciliation Legislation Enacted in 1990, 1993, 1997, and 2006*, by Robert Keith.

⁷ CRS Report RL33132, *Budget Reconciliation Legislation in 2005-2006 Under the FY2006 Budget Resolution*, by Robert Keith.

or reduce the surplus (the House rule is found in Clause 7 of Rule XXI and the Senate rule is found in Section 202 of the FY2008 budget resolution, S.Con.Res. 21).

With regard to spending reductions, the reconciliation process for the most part has applied to mandatory spending programs and not discretionary spending programs (which are subject to other budget enforcement procedures).⁸ In some years, the reconciliation process has been used to increase the statutory debt limit (which usually is addressed through different procedures); in 2000, efforts were made in the reconciliation process to reduce the debt held by the public.⁹

Timing of Legislative Action

Time of Year That Reconciliation Is Scheduled to Occur. As originally framed, the 1974 Congressional Budget Act required the adoption of two budget resolutions each year. By May 15 of each year, the House and Senate were scheduled to complete action on a budget resolution setting advisory targets; by September 15, just before the beginning of the fiscal year on October 1, the two chambers were scheduled to adopt a budget resolution setting binding limits. It was contemplated that reconciliation would be used in conjunction with the second budget resolution, as a device to make any “last minute” changes in pending legislation or current law necessary to bring the budget resolution policies to fruition. The 1974 act prescribed a 10-day period to accomplish reconciliation, requiring that the process be concluded by September 25.

After several years’ experience with the congressional budget process, congressional leaders realized that reconciliation could not be used to make major changes in revenue and direct spending laws and still fit within such a compressed time frame and occur so late in the session. Therefore, when the House and Senate first employed reconciliation in 1980, it was initiated in the first budget resolution, adopted in the late spring. The following year, reconciliation again was used in connection with the first budget resolution. Shortly thereafter, the House and Senate abandoned altogether the practice of adopting a second budget resolution.

These changes in congressional practice were formally incorporated into the 1974 Congressional Budget Act several years later under amendments made by the Balanced Budget and Emergency Deficit Control Act of 1985 (Title II of P.L. 99-177). The changes, which first took effect for FY1987 and still remain in effect, require the annual adoption of only one budget resolution and authorize the inclusion of reconciliation instructions in it. The deadline for the adoption of the budget resolution was advanced by one month to April 15. Under the revised timetable, two months are allowed for reconciliation; a deadline of June 15 was established for the

⁸ CRS Report RS22277, *Savings in Mandatory Outlays in Selected Reconciliation Acts*, by Robert Keith.

⁹ For more information on this topic, see CRS Report RL30714, *Congressional Action on Revenue and Debt Reconciliation Measures in 2000*, by Robert Keith, and CRS Report RS21519, *Legislative Procedures for Adjusting the Public Debt Limit: A Brief Overview*, by Bill Heniff Jr.

completion of action on any required reconciliation legislation.¹⁰ To enforce this deadline in the House, a prohibition against the consideration of a July adjournment resolution if reconciliation is not completed was placed in Section 310(f) of the 1974 act; the Senate has no comparable provision.

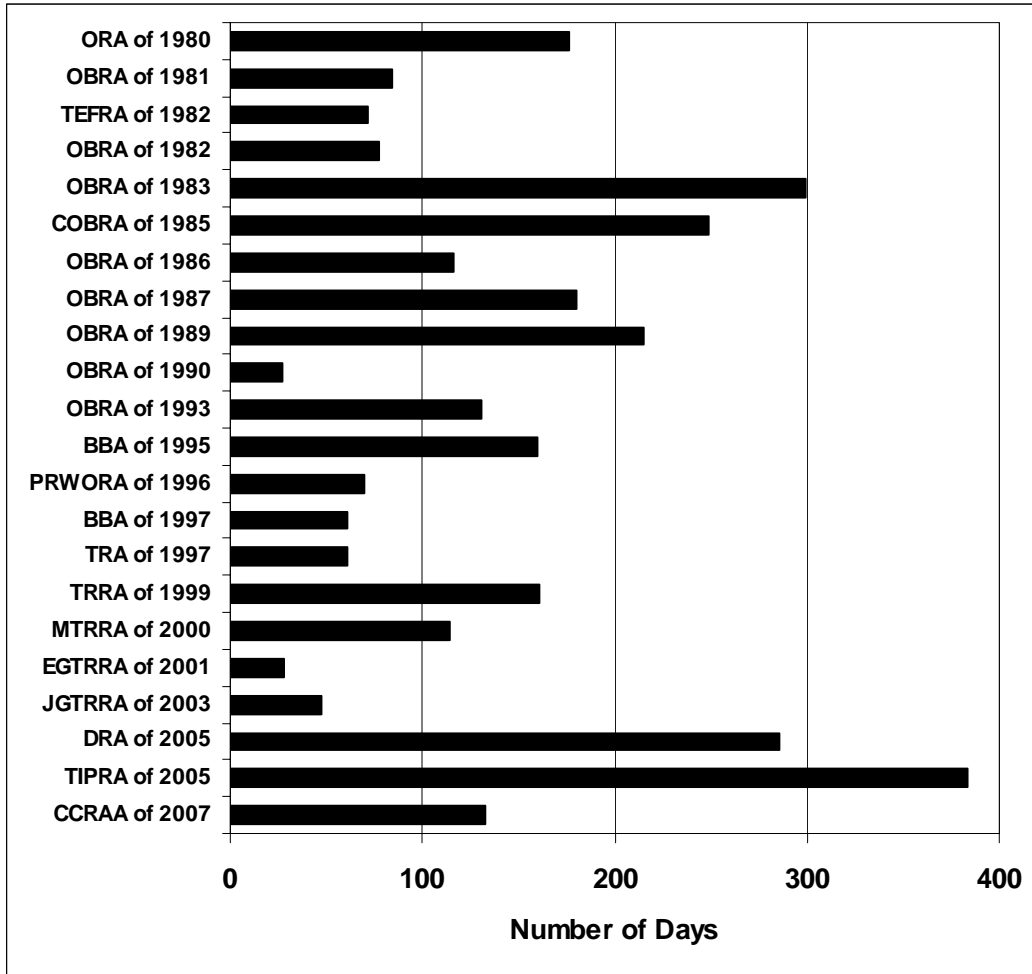
Overall Record of Experience. The record of experience with reconciliation legislation over the period covering 1980 to the present indicates considerable variation in the time needed to process such measures, from the date the reconciliation instructions take effect (upon final adoption of the budget resolution) until the resultant reconciliation legislation is approved or vetoed by the President. As **Figure 1** shows, the processing interval for the 19 enacted and 3 vetoed reconciliation measures ranged from a low of 27 days (for the Omnibus Budget Reconciliation Act of 1990) to a high of 384 days (for the Tax Increase Prevention and Reconciliation Act of 2006). On average, completing the process took nearly five months (142 days), well beyond the two months contemplated by the timetable in the 1974 Congressional Budget Act.

With regard to the use of reconciliation by congressional session, Congress has not ostensibly favored one session over the other. As **Table 2** shows, action on 11 such measures was completed during the first session, and on 11 such measures during the second session. It should be noted, however, that four of the measures (the Omnibus Budget Reconciliation Act of 1983, the Consolidated Omnibus Budget Reconciliation Act of 1985, the Deficit Reduction Act of 2005, and the Tax Increase Prevention and Reconciliation Act of 2005), enacted between February and May of the second session, were carry-over business from the prior session. Consequently, congressional action on 15 of the 22 reconciliation measures was concentrated in the first session.

Congress and the President have shown the ability to initiate the reconciliation process and conclude it reasonably early in the same session; in the case of eight bills (for seven different years), reconciliation measures were enacted or vetoed before the end of August. On the other hand, the reconciliation process can be lengthy and drawn out; in four instances, reconciliation measures were not enacted or vetoed until December, and in four other instances carried over until the following year.

Adoption of Reconciliation Instructions. During the period covering from 1980 to the present, Congress adopted 19 budget resolutions containing reconciliation instructions (see **Table 3**). The House and Senate adopted four of these budget resolutions (for FY1994, FY2000, FY2001, and FY2004) on time, but the others were adopted behind schedule. As **Table 3** shows, most of the budget resolutions that contained reconciliation instructions were adopted in April, May, or June, but one was adopted as late as August and another in October. During years when reconciliation was used, budget resolutions were adopted, on average, about 50 days after the prescribed deadline.

¹⁰ An explicit requirement that Congress complete action on any necessary reconciliation measure was established in Section 310(f) of the 1974 Congressional Budget Act by Section 201(b) (at 99 Stat. 1040) of the 1985 Balanced Budget Act. Section 13210(2) of the Budget Enforcement Act of 1990 (Title XIII of P.L. 101-508) deleted this requirement from Section 310(f), but left unchanged the reference to the deadline in the general timetable set forth in Section 300.

Figure 1. Number of Days Needed to Process Reconciliation Acts

Source: Prepared by the Congressional Research Service.

Notes: the “number of days” refers to the interval from adoption of the budget resolution to the enactment or veto of the reconciliation act.

- ORA = Omnibus Reconciliation Act;
- OBRA = Omnibus Budget Reconciliation Act;
- TEFRA = Tax Equity and Fiscal Responsibility Act;
- COBRA = Consolidated Omnibus Budget Reconciliation Act;
- PRWORA = Personal Responsibility and Work Opportunity Reconciliation Act;
- BBA = Balanced Budget Act;
- TRA = Taxpayer Relief Act;
- TRRA = Taxpayer Refund and Relief Act;
- MTRRA = Marriage Tax Relief Reconciliation Act;
- EGTRRA = Economic Growth and Tax Relief Reconciliation Act;
- JGTRRA = Jobs and Growth Tax Relief Reconciliation Act;
- DRA = Deficit Reduction Act;
- TIPRA = Tax Increase Prevention and Reconciliation Act; and
- CCRAA = College Cost Reduction and Access Act.

Table 2. Dates of Enactment or Veto of Reconciliation Measures by Session of Congress

Congress	First Session	Second Session
96 th	—	12-05-80
97 th	08-13-81	09-03-82 09-08-82
98 th	—	04-18-84*
99 th	—	04-07-86* 10-21-86
100 th	12-22-87	—
101 st	12-19-89	11-05-90
102 nd	—	—
103 rd	08-10-93	—
104 th	12-06-95 (vetoed)	08-22-96
105 th	08-05-97 08-05-97	—
106 th	09-23-99 (vetoed)	08-05-00 (vetoed)
107 th	06-07-01	—
108 th	05-28-03	—
109 th	—	02-08-06* 05-17-06*
110 th	09-27-07	—
Total Number of Measures	11	11

Source: Prepared by the Congressional Research Service.

Note: An asterisk (*) denotes a measure that carried over from the prior year.

**Table 3. Adoption of Reconciliation Instructions
in Budget Resolutions for FY1981-FY2009**

Fiscal Year	Budget Resolution	Date Adopted	Number of Days After Deadline^a	Initial Deadline for Committee Submissions
1981	H.Con.Res. 307	06-12-80	58	June 20
1982	H.Con.Res. 115	05-21-81	36	June 12
1983	S.Con.Res. 92	06-23-82	69	August 1 (House) July 20 (Senate)
1984	H.Con.Res. 91	06-23-83	69	July 22
1986	S.Con.Res. 32	08-01-85	108	September 27
1987	S.Con.Res. 120	06-27-86	73	July 25
1988	H.Con.Res. 93	06-24-87	70	July 28
1990	H.Con.Res. 106	05-18-89	33	July 15
1991	H.Con.Res. 310	10-09-90	177	October 15
1994	H.Con.Res. 64	04-01-93	0	May 14 (House) June 18 (Senate)
1996	H.Con.Res. 67	06-29-95	75	September 22
1997	H.Con.Res. 178	06-13-96	59	June 13/21 (House/Senate) July 18/24 (House/Senate) Sept. 6/18 (House/Senate)
1998	H.Con.Res. 84	06-05-97	51	June 13 June 14/20 (House/Senate)
2000	H.Con.Res. 68	04-14-99	0	July 16 (House) July 23 (Senate)
2001	H.Con.Res. 290	04-13-00	0	July 14 (first bill) September 13 (second bill)
2002	H.Con.Res. 83	05-10-01	25	May 18
2004	H.Con.Res. 95	04-11-03	0	May 8
2006	H.Con.Res. 95	04-28-06	13	September 16 (first bill) September 23 (second bill) September 30 (third bill)
2008	S.Con.Res. 21	05-17-07	32	September 10

Source: Prepared by the Congressional Research Service.

a. Beginning with FY1987, the deadline for the adoption of the budget resolution was changed to April 15; prior to that fiscal year, the deadline was May 15.

Timely adoption of the budget resolution can facilitate timely enactment of reconciliation legislation, just as tardy adoption of the budget resolution can delay completion of the reconciliation process. For example, the FY2002 budget resolution was adopted only 25 days after the deadline and the reconciliation process for that year was completed in another 28 days (compared to the average of 142 days). Conversely, the FY1986 budget resolution was adopted 108 days after the deadline and the reconciliation process took another 249 days to complete.

Nonetheless, timely or tardy adoption of a budget resolution does not necessarily ensure that the reconciliation process will proceed quickly or slowly. For example, in two of the years that the budget resolution was adopted on time (FY1994 and FY2000), 131 days and 161 days, respectively, were needed to complete action on reconciliation legislation. In 2005, the FY2006 budget resolution was adopted only 13 days behind schedule, but the second of two reconciliation measures generated thereunder was not enacted into law until 384 days later.

Another factor that can affect how quickly or slowly reconciliation legislation is processed is the amount of time given to committees to prepare their reconciliation recommendations. As **Table 3** indicates, the initial deadline for committee submissions, included in the budget resolution, ranged from about one week to five months after adoption of the budget resolution; the longer deadlines were used largely to accommodate the August recess. In some cases, the submission deadline was extended one or more times. Over the whole period, committees generally have complied with submission deadlines.

House and Senate Action on Omnibus Reconciliation Legislation.

As indicated previously, the House and Senate together completed action on 22 different budget reconciliation bills during the period covering from 1980 to the present; 19 of them were enacted into law and three were vetoed. (The text of one or more other measures considered separately sometimes was incorporated later into an omnibus budget reconciliation bill.) On occasion, one chamber has considered reconciliation legislation that was not considered by the other chamber. During the second session of the 106th Congress, for example, the House and Senate passed the Marriage Tax Relief Reconciliation Act of 2000, but it was vetoed by President Clinton. The House passed five other reconciliation measures during the session, but the Senate did not act on any of them.¹¹

Table 4 provides information on the dates of initial consideration by the House and Senate of these 22 measures, as well as the dates that the two chambers acted on the relevant conference reports. As the table shows, the Senate devoted more than twice as many days (75 days) to initial consideration of these measures than did the House (31 days). Initial Senate consideration of these measures ranged from two to eight days, while House consideration took one or two days, except in 1989 (when the House considered the Omnibus Budget Reconciliation Act of 1989 for six days).

¹¹ For more information on these measures, see CRS Report RL30714, *Congressional Action on Revenue and Debt Reconciliation Measures in 2000*, by Robert Keith (out of print, and available from the author), *ibid.*

Table 4. Dates of House and Senate Action on Reconciliation Legislation (Fiscal Years 1981-2009)

Fiscal Year	Reconciliation Act	Bill Numbers	House Action		Senate Action	
			Initial	Conference	Initial	Conference
1981	Omnibus Reconciliation Act of 1980	H.R. 7765 S. 2885 S. 2939	09-04-80	12-03-80	06-30-80 07-23-80 09-17-80	12-03-80
1982	Omnibus Budget Reconciliation Act of 1981	H.R. 3982 S. 1377	06-25-81 06-26-81	07-31-81	06-22-81 06-23-81 06-24-81 06-25-81 07-13-81	08-13-81
1983	Tax Equity and Fiscal Responsibility Act of 1982	H.R. 4961	12-15-81	08-19-82	07-19-82 07-20-82 07-21-82 07-22-82 07-23-82	08-19-82
	Omnibus Budget Reconciliation Act of 1982	H.R. 6955 S. 2774	08-10-82	08-17-82 08-18-82	08-04-82 08-05-82 08-11-82	08-18-82
1984	Omnibus Budget Reconciliation Act of 1983	H.R. 4169 S. 2062	10-25-83	—	11-16-83 11-18-83 04-05-84	—

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Fiscal Year	Reconciliation Act	Bill Numbers	House Action		Senate Action	
			Initial	Conference	Initial	Conference
1986	Consolidated Omnibus Budget Reconciliation Act of 1985	H.R. 3500 H.R. 3128 S. 1730	10-24-85 10-31-85	12-05-85 12-19-85 12-20-85 03-06-86 03-18-86 03-20-86	10-15-85 10-16-85 10-22-85 10-23-85 10-24-85 11-12-85 11-13-85 11-14-85	12-19-85 12-20-85 03-14-86 03-18-86
1987	Omnibus Budget Reconciliation Act of 1986	H.R. 5300 S. 2706	09-24-86	10-17-86	09-19-86 09-20-86 09-25-86	10-17-86
1988	Omnibus Budget Reconciliation Act of 1987	H.R. 3545 S. 1920	10-29-87	12-21-87	12-09-87 12-10-87	12-22-87
1990	Omnibus Budget Reconciliation Act of 1989	H.R. 3299 S. 1750	09-26-89 09-27-89 09-28-89 10-03-89 10-04-89 10-05-89	11-21-89	10-12-89 10-13-89	11-21-89
1991	Omnibus Budget Reconciliation Act of 1990	H.R. 5835 S. 3209	10-16-90	10-26-90	10-17-90 10-18-90	10-27-90
1994	Omnibus Budget Reconciliation Act of 1993	H.R. 2264 S. 1134	05-27-93	08-05-93	06-23-93 06-24-93	08-06-93
1996	Balanced Budget Act of 1995	H.R. 2491 S. 1357	10-25-95 10-26-95	11-17-95 11-20-95	10-25-95 10-26-95 10-27-95 10-28-95	11-17-95

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Fiscal Year	Reconciliation Act	Bill Numbers	House Action		Senate Action	
			Initial	Conference	Initial	Conference
1997	Personal Responsibility and Work Opportunity Reconciliation Act of 1996	H.R. 3734 S. 1956	07-18-96	07-31-96	07-18-96 07-19-96 07-22-96 07-23-96	08-01-96
1998	Balanced Budget Act of 1997	H.R. 2015 S. 947	06-25-97	07-30-97	06-23-97 06-24-97 06-25-97	07-31-97
	Taxpayer Relief Act of 1997	H.R. 2014 S. 949	06-26-97	07-31-97	06-25-97 06-26-97 06-27-97	07-31-97
2000	Taxpayer Refund and Relief Act of 1999	H.R. 2488 S. 1429	07-22-99	08-05-99	07-28-99 07-29-99 07-30-99	08-05-99
2001 ^a	Marriage Tax Relief Reconciliation Act of 2000	H.R. 4810 S. 2839	07-12-00	07-20-00	07-14-00 07-17-00 07-18-00	07-20-00 07-21-00
2002	Economic Growth and Tax Relief Reconciliation Act of 2001	H.R. 1836	05-16-01	05-26-01	05-17-01 05-21-01 05-22-01 05-23-01	05-26-01
2004	Jobs and Growth Tax Relief Reconciliation Act of 2003	H.R. 2 S. 1054	05-09-03	05-22-03	05-14-03 05-15-03	05-23-03
2006	Deficit Reduction Act of 2005	H.R. 4241 S. 1932	11-17-05 11-18-05	12-19-05 02-01-06	10-31-05 11-01-05 11-02-05 11-03-05	12-19-05 12-20-05 12-21-05
	Tax Increase Prevention and Reconciliation Act of 2005	H.R. 4297 S. 2020	12-08-05	05-10-06	11-17-05 11-18-05	05-11-06

Fiscal Year	Reconciliation Act	Bill Numbers	House Action		Senate Action	
			Initial	Conference	Initial	Conference
2008	College Cost Reduction and Access Act of 2007	H.R. 2669	07-11-07	09-07-07	07-18-07 07-19-07 07-20-07	09-06-07 09-07-07

Source: Prepared by the Congressional Research Service.

a. Five other reconciliation measures for FY2001 were passed by the House, but the Senate did not act on any of them. For more information on these measures, see CRS Report RL30714, *Congressional Action on Revenue and Debt Reconciliation Measures in 2000*, by Robert Keith.

Of the 142 days needed, on average, to develop, consider, and enact into law (or veto) a reconciliation bill, more than half were required to secure initial passage in the House and Senate. The remaining days were taken up by conference meetings, adoption of the conference report, enrollment of the legislation, and consideration and approval by the President.

The interval between adoption of the budget resolution and enactment into law (or veto) took more than the average of 142 days for nine of the reconciliation laws. Although the timing of action on these measures is explained by many factors, the following were some of the major controversies associated with each:

- **Omnibus Reconciliation Act of 1980** — child nutrition programs, cost-of-living adjustments for federal retirees, mortgage subsidy bonds, and the crude oil windfall profits tax;
- **Omnibus Budget Reconciliation Act of 1983** — aggregate levels of spending reductions and revenue increases;
- **Consolidated Omnibus Budget Reconciliation Act of 1985** — trade policy, Superfund cleanup tax, and tobacco price supports;
- **Omnibus Budget Reconciliation Act of 1987** — the “fairness doctrine” for broadcasters, Rural Electrification Administration loan prepayments, a nuclear waste disposal site, and corporate tax changes;
- **Omnibus Budget Reconciliation Act of 1989** — reduction of the capital gains tax and repeal of the 1988 Medicare Catastrophic Coverage Act;
- **Balanced Budget Act of 1995** — Medicare, Medicaid, student loans, nutrition programs, and the Earned Income Tax Credit; and
- **Taxpayer Refund and Relief Act of 1999** — aggregate level of revenue reductions and triggering of a sequester in direct spending programs.
- **Deficit Reduction Act of 2005** — Medicaid, pension reform, oil drilling in the Arctic National Wildlife Refuge (ANWR).

In addition, the general inclusion of “extraneous matter” sometimes complicated and delayed action on these measures, especially after the Senate adopted in 1985 a strict rule, known as the “Byrd rule,” to curb the practice of including such matter.¹²

¹² For more information on this topic, see CRS Report RL30862, *The Budget Reconciliation Process: The Senate’s “Byrd Rule,”* by Robert Keith.