Budget Reconciliation Measures Enacted into Law Since 1980

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SUMMARY

The budget reconciliation process is an optional procedure that operates as an adjunct to the budget resolution process established by the Congressional Budget Act of 1974. The chief purpose of the reconciliation process is to enhance Congress's ability to change current law in order to bring revenue, spending, and debt limit levels into conformity with the policies of the annual budget resolution.

This report identifies and briefly summarizes the 25 budget reconciliation measures enacted into law since 1980, when reconciliation procedures were first used by both chambers.

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This report identifies and briefly summarizes the 25 budget reconciliation measures enacted into law since 1980, when reconciliation procedures were first used by both chambers.

The Reconciliation Process

The budget reconciliation process is an optional procedure that operates as an adjunct to the budget resolution process established by the Congressional Budget Act of 1974. The chief purpose of the reconciliation process is to enhance Congress's ability to change current law in order to bring revenue, spending, and debt limit levels into conformity with the policies of the annual budget resolution.[1]

Reconciliation is a two-stage process. First, reconciliation directives are included in the budget resolution, instructing the appropriate committees to develop legislation achieving the desired budgetary outcomes. Reconciliation directives instruct specified committees to develop legislation changing existing law in order to alter revenue, spending, or debt limit levels to conform with budget resolution policies. Over the years, compliance with reconciliation directives has been determined on the basis of the net revenue or spending effects of all changes in the legislation. A particular reconciliation measure, therefore, may have included changes that raised spending as well as changes that reduced spending, changes that raised revenue as well as changes that reduced revenue, or both, and still adhered to the overall budgetary goals.

If the budget resolution instructs more than one committee in a chamber, then 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. 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.

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 and not include extraneous matter. The House Rules Committee typically recommends a special rule for the consideration of a reconciliation measure in the House that places restrictions on debate time and the offering of amendments.

If the House and Senate do not reach final agreement on a budget resolution, then the reconciliation process is not triggered.

Reconciliation Legislation Enacted Since 1980

As an optional procedure, reconciliation has not been used in every year that the congressional budget process has been in effect.

[1] For background information on the budget reconciliation process, see CRS Report R44058, *The Budget Reconciliation Process: Stages of Consideration*, by Megan S. Lynch and James V. Saturno.

Since the creation of the budget resolution, there have been 13 years in which Congress did not come to agreement on a budget resolution: FY1999, FY2003, FY2005, FY2007, FY2011, FY2012, FY2013, FY2014, FY2015, FY2019, FY2020, FY2023, and FY2024.[2]

Beginning with the first use of reconciliation by both the House and Senate in 1980, reconciliation has been used in a majority of years. Congress has sent the President 29 reconciliation acts over the years: 25 were signed into law, President Clinton vetoed three, and President Obama vetoed one (and the vetoes were not overridden). The 29 reconciliation measures sent to the President are shown in **Table 1**.

Table 1. Budget Resolutions and Resultant Reconciliation Acts Since 1980

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	H.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 (H.R. 2491)	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
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

[2] For more information on years in which Congress did not reach agreement on a budget resolution, see CRS Report R44296, *Deeming Resolutions: Budget Enforcement in the Absence of a Budget Resolution*, by Megan S. Lynch.

Fiscal Year	Budget Resolution	Resultant Reconciliation Act(s)	Date Enacted
2008	S.Con.Res. 21	College Cost Reduction and Access Act of 2007 (P.L. 110-84)	09-27-07
2010	S.Con.Res. 13	Health Care and Education Reconciliation Act of 2010 (P.L. 111-152)	03-30-10
2016	S.Con.Res. 11	To provide for reconciliation pursuant to Section 2002 of the concurrent resolution on the budget for fiscal year 2016 (H.R. 3762), often referred to as Restoring Americans' Healthcare Freedom Reconciliation Act	01-08-16 (vetoed)
2018	H.Con.Res. 71	An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018 (P.L. 115-97), often referred to as the Tax Cuts and Jobs Act	12-22-17
2021	S.Con.Res. 5	American Rescue Plan Act of 2021 (P.L. 117-2)	03-11-21
2022	S.Con.Res. 14	To provide for reconciliation pursuant to title II of S. Con. Res. 14 (P.L. 117-169), often referred to as the Inflation Reduction Act	08-16-22
2025	H.Con.Res. 14	To provide for reconciliation pursuant to title II of H. Con. Res. 14 (P.L. 119-21), often referred to as the One Big Beautiful Bill Act	07-04-2025
2026	S.Con.Res. 33	An original bill to provide for reconciliation pursuant to title II of S. Con. Res. 33 (P.L. 119-98), often referred to as the Secure America Act	06-10-2026

Source: Prepared by CRS.

Reconciliation practices in the House and Senate vary and change over time. In many years, spending and revenue changes are incorporated into a single measure. In some years, revenue and spending changes were segregated into separate reconciliation measures. For the FY2006 budget cycle, for example, the Deficit Reduction Act of 2005 was a spending reconciliation bill, and the Tax Increase Prevention and Reconciliation Act of 2005 was a revenue reconciliation bill. Most recently, however, reconciliation bills have included changes to both spending and revenues.

A brief description of each of the 25 reconciliation measures enacted into law is provided in the **Appendix**. The laws are presented in chronological order.

For each reconciliation law listed in the **Appendix**, some of the major subject areas affected by the revenue or spending changes are identified. The subject areas identified range from fairly specific (e.g., Nuclear Regulatory Commission [NRC] fees) to quite broad (e.g., Medicare), with broad subject areas sometimes encompassing dozens or hundreds of separate provisions. Some of the reconciliation measures included in the listing were very lengthy and complicated, involving the legislative proposals of many different House and Senate committees. Accordingly, the subject areas identified in the listing should be regarded as illustrative and not comprehensive.

Appendix. Reconciliation Measures Enacted into Law Since 1980

1. Omnibus Reconciliation Act of 1980 (P.L. 96-499, December 5, 1980)

This act, signed into law by President Jimmy Carter, was the first reconciliation bill to pass the House and Senate. It was estimated to reduce the FY1981 deficit by $8.276 billion, including $4.631 billion in outlay reductions and $3.645 billion in revenue increases.

Major spending changes affected such areas as child nutrition subsidies; interest rates for student loans; "look back" cost-of-living adjustment (COLA) benefit provisions for retiring federal employees; highway obligational authority; railroad rehabilitation, airport development, planning, and noise control grants; veterans' burial allowances; disaster loans; Medicare and Medicaid; unemployment compensation; and Social Security.

Major revenue changes affected such areas as mortgage subsidy bonds, payment of estimated corporate taxes, capital gains on foreign real estate investments, payroll taxes paid by employers, telephone excise taxes, and the alcohol import duty.[3]

2. Omnibus Budget Reconciliation Act of 1981 (P.L. 97-35, August 13, 1981)

President Ronald Reagan used this act—along with a non-reconciliation bill, the Economic Recovery Tax Act of 1981 (P.L. 97-34)—to advance much of his agenda in his first year in office. This act was estimated to reduce the deficit by $130.6 billion over three years, covering FY1982-FY1984.

Major spending changes affected such areas as health program block grants, Medicaid, television and radio licenses, food stamps, dairy price supports, energy assistance, Conrail, education program block grants, Impact Aid and the Title I compensatory education program for disadvantaged children, student loans, and the Social Security minimum benefit.[4]

3. Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248, September 3, 1982)

This act, one of two reconciliation measures signed by President Reagan in 1982, was estimated to increase revenues by $98.3 billion and reduce outlays by $17.5 billion over three years, covering FY1983-FY1985.

Major spending changes affected such areas as Medicare, Medicaid, aid to families with dependent children (AFDC), child support enforcement (CSE), supplemental security income (SSI), unemployment compensation, and interest payments on U.S. savings bonds.

Major revenue changes affected such areas as the alternative minimum tax, medical and casualty deductions, pension contribution deductions, federal employee payment of the FICA tax for

[3] 1980 *Congressional Quarterly Almanac*, pp. 124-130.

[4] 1981 *Congressional Quarterly Almanac*, pp. 256-266.

Medicare coverage, accelerated depreciation and investment tax credits, corporate tax payments, foreign oil and gas income, corporate tax preferences, construction deductions, insurance tax breaks, "safe-harbor leasing," corporate mergers, withholding on interest and dividends, aviation excise taxes, unemployment insurance, telephone and cigarette excise taxes, and industrial development bonds.[5]

4. Omnibus Budget Reconciliation Act of 1982 (P.L. 97-253, September 8, 1982)

This act, the second of two reconciliation measures signed by President Reagan in 1982, was estimated to reduce outlays by $13.3 billion over three years, covering FY1983-FY1985.

Major spending changes affected such areas as payments to farmers, dairy price supports, food stamps, inflation adjustments for federal retirees, lump-sum premiums for Federal Housing Administration housing insurance, user fees on Veterans Administration–backed home loans, veterans' compensation and benefits, and reduction in the membership of the Federal Communications Commission and the Interstate Commerce Commission.[6]

5. Omnibus Budget Reconciliation Act of 1983 (P.L. 98-270, April 18, 1984)

Initial consideration of this act occurred in 1983, but final action did not occur until 1984. It was estimated to reduce the deficit by $8.2 billion over four years, covering FY1984-FY1987.

Major spending changes affected such areas as limitation and delay of federal civilian employee pay raises, delay of federal civilian and military retirement and disability COLAs, delay of veterans' compensation COLAs, and disaster loans for farmers.[7]

6. Consolidated Omnibus Budget Reconciliation Act of 1985 (P.L. 99-272, April 7, 1986)

Initial consideration of this act occurred in 1985, but final action did not occur until 1986. The act was estimated to reduce the deficit by $18.2 billion over three years, covering FY1986-FY1988.

Major spending changes affected such areas as student loans, highway spending, veterans' medical care, Medicare, Medicaid, and trade adjustment assistance.

Major revenue changes affected such areas as the cigarette tax, excise taxes supporting the Black Lung Trust Fund, unemployment tax exemptions, taxation of railroad retirement benefits, airline employee income subject to taxation, and the deduction of research expenses of multinational firms.[8]

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[5] 1982 *Congressional Quarterly Almanac*, pp. 29-39 and 199-204.

[6] 1982 *Congressional Quarterly Almanac*, pp. 199-204.

[7] 1983 *Congressional Quarterly Almanac*, pp. 231-239; and 1984 *Congressional Quarterly Almanac*, p. 160.

[8] 1986 *Congressional Quarterly Almanac*, p. 521 and pp. 555-559.

7. Omnibus Budget Reconciliation Act of 1986 (P.L. 99-509, October 21, 1986)

The reconciliation measure covered the period of FY1987-FY1989. An estimated $11.7 billion in deficit reduction contributed to the avoidance of a sequester (i.e., across-the-board spending cuts in nonexempt programs to eliminate a violation of the applicable deficit target under the Balanced Budget and Emergency Deficit Control Act) for FY1987.

Major spending changes affected such areas as Medicare, Medicaid, agricultural income support payments, loan asset sales, federal employee retirement programs, federal subsidy for reduced-rate postage, federal financing for fishing vessels or facilities, retirement age limits, and elimination of the trigger for Social Security COLAs.

Major revenue changes affected such areas as the tax treatment of the sale of the federal share of Conrail, commercial merchandise import fee, increased penalty for untimely payment of withheld taxes, denial of certain foreign tax credits, and the oil spill liability trust fund.[9]

8. Omnibus Budget Reconciliation Act of 1987 (P.L. 100-203, December 22, 1987)

The reconciliation measure covered the period of FY1988-FY1990 and was the final reconciliation measure signed by President Reagan. Together with an omnibus appropriations act (P.L. 100-202), the reconciliation act implemented the $76 billion in deficit reduction over FY1988 and FY1989 called for in a budget summit agreement reached after a sharp decline in the stock market in October.

Major spending changes affected such areas as Medicare, Medicaid, agricultural target prices, farm income support payments, deferral of lump-sum retirement payments to federal employees, Postal Service payments into retirement and health benefit funds, the Guaranteed Student Loan program, NRC license fees, and National Park user fees.

Major revenue changes affected such areas as home mortgage interest deduction, deduction of mutual fund expenses, "completed contract" method of accounting, repeal of installment-sales accounting, "master-limited" partnerships, and accelerated payments of corporate estimated taxes.[10]

9. Omnibus Budget Reconciliation Act of 1989 (P.L. 101-239, December 19, 1989)

The act, signed into law by President George H. W. Bush, was estimated to contain $14.7 billion in deficit reduction, which represented about half of the deficit reduction envisioned in a budget summit agreement reached earlier in the year. (The remaining savings were expected to occur largely in annual appropriations acts.)

Major spending changes affected such areas as Medicare, Medicaid, veterans' housing loans, agricultural deficiency payments and dairy price supports, the Supplemental Loans for Students program, Federal Communications Commission and NRC fees, vaccine injury compensation amendments, and the Maternal and Child Health Block Grant program.

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[9] 1986 *Congressional Quarterly Almanac*, pp. 559-576.

[10] 1987 *Congressional Quarterly Almanac*, pp. 615-627.

Major revenue changes affected such areas as the exclusion for employer-provided education assistance, targeted jobs tax credit, mortgage revenue bonds, self-employed health insurance, low-income housing credit, treatment of junk bonds, and research and experimentation credits.[11]

10. Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, November 5, 1990)

This five-year reconciliation act, covering FY1991-FY1995, implemented a large portion of the deficit reduction required by an agreement reached during a lengthy budget summit held at Andrews Air Force Base. According to the Senate Budget Committee, the act was estimated to reduce the deficit by $482 billion over five years, including $158 billion in revenue increases and $324 billion in spending cuts and debt service savings.

Major spending changes affected such areas as Medicare, Medicaid, agricultural loans, acreage reduction, deposit insurance premiums, mortgage insurance premiums, collection of delinquent student loans, Occupational Safety and Health Administration penalties, AFDC, CSE, SSI, unemployment compensation, child welfare and foster care, Social Security, abandoned mines, Environmental Protection Agency, federal employee retirement and health benefits, veterans' compensation and disability payments, airport ticket fees, customs user fees, and tonnage duties.

Major revenue changes affected such areas as individual income tax rates, the alternative minimum tax, limitation on itemized deductions, excise taxes on alcoholic beverages and tobacco products, motor fuel excise taxes, and Superfund tax extension.

The public debt limit was increased from $3.123 trillion to $4.145 trillion.[12]

11. Omnibus Budget Reconciliation Act of 1993 (P.L. 103-66, August 10, 1993)

This five-year reconciliation act, covering FY1994-FY1998, was signed by President Bill Clinton in the first year of his Administration. According to the Senate Budget Committee, the act reduced the deficit by $496 billion over five years, including $241 billion in revenue increases and $255 billion in spending cuts and debt service savings.

Major spending changes affected such areas as Medicare, Medicaid, food stamps, auction of the radio spectrum, student loan programs, veterans' benefits, agricultural price supports, crop insurance, liabilities of the Postal Service, and NRC fees.

Major revenue changes affected such areas as a fuels tax increase, maximum individual income tax rates, maximum corporate income tax rate, small business tax incentives, empowerment zones, and unemployment insurance surtax.

The public debt limit was increased from $4.145 trillion to $4.9 trillion.[13]

[11] 1989 *Congressional Quarterly Almanac*, pp. 92-113.

[12] 1990 *Congressional Quarterly Almanac*, pp. 138-173.

[13] 1993 *Congressional Quarterly Almanac*, pp. 107-139.

12. Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193, August 22, 1996)

This six-year reconciliation act, covering FY1997-FY2002, was estimated to reduce the deficit by $54.6 billion over that period.

Major spending changes affected such areas as temporary assistance for needy families (TANF), work requirements, SSI, CSE, restrictions on benefits for illegal aliens, Child Care and Development Block Grant, child nutrition, food stamps, teenage pregnancies, and abstinence education.[14]

13. Balanced Budget Act of 1997 (P.L. 105-33, August 5, 1997)

This five-year reconciliation act, covering FY1998-FY2002, was one of two reconciliation acts signed by President Clinton in 1997 and largely contained spending provisions. According to the Senate Budget Committee, the two acts together reduced the deficit by $118 billion over five years, including spending cuts and debt service savings of $198 billion and $80 billion in revenue reductions.

Major spending changes affected such areas as Medicare, Medicaid, children's health initiative, electromagnetic spectrum auction, food stamps, TANF, SSI, increased contributions to the Civil Service Retirement System, subsidized housing, and veterans' housing.

The public debt limit was increased from $5.5 trillion to $5.95 trillion.[15]

14. Taxpayer Relief Act of 1997 (P.L. 105-34, August 5, 1997)

The second of the two reconciliation measures enacted in 1997, this five-year reconciliation act, covering FY1998-FY2002, largely included revenue provisions.

Major revenue changes affected such areas as a child tax credit; education tax incentives (including the HOPE tax credit, the lifetime learning credit, and education savings accounts); home office deductions; capital gains tax cut; the "Roth IRA;" gift and estate tax exemptions; corporate alternative minimum tax repeal; renewal of the work opportunity tax credit; and the airline ticket tax.[16]

15. Economic Growth and Tax Relief Reconciliation Act of 2001 (P.L. 107-16, June 7, 2001)

This 11-year reconciliation act, covering FY2001-2011, advanced President George W. Bush's tax cut agenda during the first year of his Administration. According to the Senate Budget Committee, revenue reductions, together with outlay increases for refundable tax credits, reduced the projected surplus by $1.349 trillion over FY2001–FY2011. The tax cuts were scheduled to sunset in 10 years in order to comply with the Senate's "Byrd rule" against extraneous matter in reconciliation legislation (Section 313 of the Congressional Budget Act of 1974).

Major revenue changes affected such areas as individual income tax rates, the "marriage penalty," child tax credit, estate and gift taxes, individual retirement accounts and pensions, charitable

[14] 1996 *Congressional Quarterly Almanac*, pp. 6-3 through 6-24.

[15] 1997 *Congressional Quarterly Almanac*, pp. 2-27 through 2-30 and pp. 2-47 through 2-61.

[16] 1997 *Congressional Quarterly Almanac*, pp. 2-27 through 2-46.

contributions, education incentives, health insurance tax credit, flexible spending accounts, research and experimentation tax credit, and adoption tax credit and employer adoption assistance programs.[17]

16. Jobs and Growth Tax Relief Reconciliation Act of 2003 (P.L. 108-27, May 28, 2003)

This 11-year reconciliation act, covering FY2003-2013, was estimated to reduce revenues by $349.667 billion over that period.

Major revenue changes affected such areas as the acceleration of certain previously enacted tax reductions (including expansion of the child tax credit and the 10% bracket), increased bonus depreciation and Section 179 expensing, taxes on dividends and capital gains, the Temporary State Fiscal Relief Fund, and special estimated tax rules for certain corporate estimated tax payments.[18]

17. Deficit Reduction Act of 2005 (P.L. 109-171, February 8, 2006)

This five-year reconciliation act, covering FY2006-FY2010, was one of two reconciliation acts signed by President George W. Bush in 2006. (Initial consideration of both measures occurred in 2005.) This act, the spending reconciliation bill, was estimated to reduce the deficit over the five-year period by $38.810 billion.

Major spending changes affected such areas as Medicare, Medicaid, the State Children's Health Insurance Program, student loan interest rates and lenders' yields, electromagnetic spectrum auction, digital television conversion, grants for interoperable radios for first responders, low-income home energy assistance program, Federal Deposit Insurance Corporation premium collections, agricultural conservation programs, Katrina health care relief, and Pension Benefit Guarantee Corporation premiums.[19]

18. Tax Increase Prevention and Reconciliation Act of 2005 (P.L. 109-222, May 17, 2006)

This act, the second of two reconciliation bills enacted in 2006, was the revenue reconciliation bill. It was estimated to increase the deficit over the five-year period covering FY2006-FY2010 by $69.960 billion.

Major revenue changes affected such areas as tax rates on dividends and capital gains, the alternative minimum tax for individuals, delay in payment date for corporate estimated taxes, controlled foreign corporations, Foreign Sales Corporation/ Extraterritorial Income binding contract relief, elimination of the income limitations on Roth IRA conversions, and withholding on government payments for property and services.[20]

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[17] See CRS Report RL30973, *2001 Tax Cut: Description, Analysis, and Background*, by David L. Brumbaugh et al. (available to congressional clients upon request).

[18] Joint Committee on Taxation, *Estimated Budget Effects of the Conference Agreement for H.R. 2, The "Jobs and Growth Tax Relief Reconciliation Act of 2003,"* JCX-55-03, May 22, 2003.

[19] See CRS Report RL33132, *Budget Reconciliation Legislation in 2005-2006 Under the FY2006 Budget Resolution*, by Robert Keith (available to congressional clients upon request).

[20] See CRS Report RL33132, *Budget Reconciliation Legislation in 2005-2006 Under the FY2006 Budget Resolution*, by Robert Keith (available to congressional clients upon request).

19. College Cost Reduction and Access Act of 2007 (P.L. 110-84, September 27, 2007)

This six-year reconciliation act, covering FY2007-FY2012, was estimated to reduce the deficit over that period by $752 million.

Major spending changes affected provisions relating to lenders and borrowers involved with the Federal Family Education Loan program and the William D. Ford Direct Loan program.[21]

20. Health Care and Education Reconciliation Act of 2010 (P.L. 111-152, March 30, 2010)

This reconciliation act, which resulted from reconciliation directives in the FY2010 budget resolution (adopted in 2009) for the five-year period encompassing FY2010-FY2014, modified the Patient Protection and Affordable Care Act (P.L. 111-148, March 23, 2010) and also contained changes in federal postsecondary education programs.

According to the Congressional Budget Office and the staff of the Joint Committee on Taxation, the changes made by the reconciliation act, combined with the changes made by the Patient Protection and Affordable Care Act, were estimated to reduce the deficit by $109 billion over five years (FY2010-FY2014) and by $143 billion over 10 years (FY2010-FY2019).

21. An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018 (P.L. 115-97, December 22, 2017)

This reconciliation act, often referred to as the Tax Cuts and Jobs Act, resulted from reconciliation directives in the FY2018 budget resolution (adopted in October 2017) for the 10-year period encompassing FY2018-FY2027. The reconciliation act included permanent and temporary changes to the tax code and directed the Secretary of the Interior to implement a certain oil and gas leasing program.

More specifically, the act temporarily reduced most individual income tax rates, modified tax brackets for individuals, increased the standard deduction and the child tax credit, repealed deductions for personal exemptions, repealed or limited certain itemized deductions, and increased the exemption amounts for the individual alternative minimum tax. (These temporary changes took effect on January 1, 2018, and are scheduled to expire after 2025.) The act permanently repealed the penalties associated with the "individual mandate" (which required that most people obtain health insurance coverage).

The act made permanent modifications to business taxation. Most notably, the law replaced the graduated corporate tax rate structure (with a maximum rate of 35%) with a flat 21% tax rate. The law also provided a reduction from qualified business income of up to 20% for pass-through businesses. The act also significantly altered the tax treatment of U.S. multinational corporations.

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[21] See CRS Report RL34077, *Student Loans, Student Aid, and FY2008 Budget Reconciliation*, by Adam Stoll, David P. Smole, and Charmaine Mercer (available to congressional clients upon request).

Lastly, the act directed the Secretary of the Interior to implement an oil and gas leasing program for the coastal plain of the Arctic National Wildlife Refuge and affected oil and gas leases and the Strategic Petroleum Reserve.

The Congressional Budget Office and the staff of the Joint Committee on Taxation estimated the legislation to reduce revenue by about $1.65 trillion and decrease outlays by $194 billion over the 2018-2027 period.[22] The bill is therefore estimated to increase the deficit by $1.46 trillion over that period, excluding effects from macroeconomic feedback.[23]

22. American Rescue Plan Act of 2021 (P.L. 117-2, March 11, 2021)

This reconciliation act resulted from reconciliation directives in the FY2021 budget resolution (adopted in February 2021) for the 10-year period encompassing FY2021-FY2030.[24]

The American Rescue Plan Act of 2021 was part of a series of COVID-19-related relief and economic stimulus legislation[25] but was the only such measure enacted through the budget reconciliation process.

The American Rescue Plan Act of 2021 included a broad array of policies addressing a number of issues, including tax credits, unemployment benefits, state and local funding, health, housing, education, and food assistance.

The Congressional Budget Office and the staff of the Joint Committee on Taxation estimated the legislation to reduce revenue by about $52.98 billion and increase outlays by $1.803 trillion, thereby increasing federal deficits by approximately $1.856 trillion over the period FY2021-FY2030.[26]

[22] Letter from Keith Hall, Director, Congressional Budget Office, to Honorable Kevin Brady, Chairman, House Committee on Ways and Means, December 15, 2017, https://www.cbo.gov/system/files/115th-congress-2017-2018/costestimate/53415-hr1conferenceagreement.pdf.

[23] Ibid. The estimate also states that a portion of the changes in revenues would be from Social Security payroll taxes, which are off-budget and therefore often excluded from budget totals. Excluding the changes to off-budget revenues, the legislation is estimated to increase on-budget deficits by about $1.48 trillion. Off-budget entities are excluded by law from the budget totals. The receipts and disbursements of the Social Security trust funds (the Old-Age and Survivors Insurance Fund and the Disability Insurance Fund), as well as spending for the Postal Service Fund, are excluded from the budget totals. These transactions are shown separately in the budget. For more information, see CRS Report 98-721, *Introduction to the Federal Budget Process*, coordinated by James V. Saturno.

[24] For more information, see CRS Report R46675, *S.Con.Res. 5: The Budget Resolution for FY2021*, by Megan S. Lynch and James V. Saturno.

[25] Other such measures included the Families First Coronavirus Response Act (P.L. 116-127); the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136); and the Consolidated Appropriations Act, 2021 (P.L. 116-260).

[26] Congressional Budget Office, *Estimated Budgetary Effects of H.R. 1319, American Rescue Plan Act of 2021, as Passed by the Senate on March 6, 2021*, March 10, 2021, https://www.cbo.gov/publication/57056. The estimate also states that a portion of the changes in revenues are off-budget and therefore often excluded from budget totals. Excluding the changes to off-budget revenues, the legislation is estimated to increase on-budget deficits by about $1.863 trillion. As stated above, off-budget entities are excluded by law from the budget totals.

23. To provide for reconciliation pursuant to title II of S. Con. Res. 14 (P.L. 117-169, August 16, 2022)

This reconciliation act, often referred to as the Inflation Reduction Act, resulted from reconciliation directives in the FY2022 budget resolution (adopted in August 2021) for the 10-year period encompassing FY2022-FY2031.[27]

The Inflation Reduction Act included a broad array of policies including corporate tax changes, funding for the Internal Revenue Service, prescription drug pricing reform, Affordable Care Act subsidies, and energy-related spending and revenue changes.

The Congressional Budget Office and the staff of the Joint Committee on Taxation estimated the legislation to decrease federal deficits by $90 billion over the FY2022-FY2031 period.[28]

24. To provide for reconciliation pursuant to title II of H. Con. Res. 14 (P.L. 119-21, July 4, 2025)

This reconciliation act, often referred to as the One Big Beautiful Bill Act (OBBBA), resulted from reconciliation directives in the FY2025 budget resolution (adopted in May 2025) for the 10-year period encompassing FY2025-FY2034.

OBBBA included a broad array of policies, including changes to the Supplemental Nutrition Assistance Program, commodity support programs, disaster assistance programs, crop insurance, the Consumer Financial Protection Bureau, the Federal Communications Commission, oil and gas leasing, mining, and the Environmental Protection Agency.

It also provided appropriations to the Department of Defense, Coast Guard, U.S. Customs and Border Protection, Federal Aviation Administration, Office of Management and Budget, and National Aeronautics and Space Administration, among other agencies.

OBBBA also included an array of tax policies, such as extensions and modifications of individual tax rates established under the Tax Cuts and Jobs Act (P.L. 115-97); changes to taxation on tips, overtime, and car loan interest; changes to business and international taxes; the establishment of Trump Accounts; changes to the child tax credit; and the terminations of energy-related tax credits.

The Congressional Budget Office and the staff of the Joint Committee on Taxation provided estimates of the legislation using two different baselines. The estimate provided relative to "CBO's January 2025 baseline updated to reflect enacted legislation" projected a net increase in the unified budget deficit of $3.4 trillion over the 2025-2034 period (resulting from a decrease in direct spending of $1.1 trillion and a decrease in revenues of $4.5 trillion).[29] The estimate provided "relative to the budget enforcement baseline for consideration in the Senate" projected a

[27] For more information, see CRS Report R46893, *S.Con.Res. 14: The Budget Resolution for FY2022*, by Megan S. Lynch.

[28] Congressional Budget Office, *Estimated Budgetary Effects of H.R. 5376, the Inflation Reduction Act of 2022*, August 3, 2022, https://www.cbo.gov/publication/58366.

[29] Congressional Budget Office, *Estimated Budgetary Effects of P.L. 119-21, to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Relative to CBO's January 2025 Baseline*, July 21, 2025, https://www.cbo.gov/publication/61570.

net decrease in the unified budget deficit of $366 billion over the 2025-2034 period (resulting from a decrease in direct spending of $1.2 trillion and a decrease in revenues of $849 billion.).[30]

25. An original bill to provide for reconciliation pursuant to title II of S. Con. Res. 33 (P.L. 119-98, June 10, 2026)

This reconciliation act, often referred to as the Secure America Act, resulted from reconciliation directives in the FY2026 budget resolution (adopted in April 2026) for the 10-year period encompassing FY2026-FY2035.

The Secure America Act provided appropriations for Customs and Border Protection, Immigration and Customs Enforcement, and the Department of Homeland Security for activities related to border security and immigration.

The Congressional Budget Act estimated the legislation would increase direct spending (and federal deficits) by $70 billion over the FY2026-FY2030 period.[31]

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This report was originally written by Robert Keith, former Specialist at the Congressional Research Service. The listed author updated the report and is available to answer questions from congressional clients concerning reconciliation and the budget process.

Disclaimer

[30] Congressional Budget Office, *Estimated Budgetary Effects of P.L. 119-21, to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Relative to the Budget Enforcement Baseline for Consideration in the Senate*, July 21, 2025, https://www.cbo.gov/publication/61569.

[31] Congressional Budget Office, *Estimated Budgetary Effects of S. 2, the Secure America Act*, June 9, 2026, https://www.cbo.gov/publication/62520.