

# Slain Officer Family Support Act of 2015 (P.L. 114-7), Bipartisan Budget Act of 2015 (P.L. 114-74), & Protecting Americans from Tax Hikes Act of 2015 (P.L. 114-113)

| Positive revenues are revenue gains and increase to the general fund (negatives are reductions in revenue). |           |        |        |           |        |        |           |
|-------------------------------------------------------------------------------------------------------------|-----------|--------|--------|-----------|--------|--------|-----------|
| Effective dates: permanent changes are indicated by x/xx/xx; temporary changes are indicated by TY          |           |        |        |           |        |        |           |
| Line#                                                                                                       | Eff. Date | FY2016 | FY2017 | FY2016-17 | FY2018 | FY2019 | FY2018-19 |
| 1                                                                                                           |           |        |        |           |        |        |           |
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| Line# | Eff. Date | FY2016 | FY2017 | FY2016-17 | FY2018 | FY2019 | FY2018-19 |
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| Line# |                                                                                                         | Eff. Date | FY2016         | FY2017         | FY2016-17       | FY2018         | FY2019         | FY2018-19       |
|-------|---------------------------------------------------------------------------------------------------------|-----------|----------------|----------------|-----------------|----------------|----------------|-----------------|
| 75    | Accelerated depreciation for business property on Indian Reservations                                   | TY15 & 16 |                |                |                 |                |                |                 |
| 76    | Individual Income Tax                                                                                   |           | (200)          | (250)          | (450)           | (90)           | 40             | (50)            |
| 77    | Corporate Franchise Tax                                                                                 |           | (225)          | (275)          | (500)           | (65)           | 30             | (35)            |
| 78    | Election to expense mine safety equipment                                                               | TY15 & 16 |                |                |                 |                |                |                 |
| 79    | Corporate Franchise Tax                                                                                 |           | (25)           | (10)           | (35)            | negligible     | negligible     | negligible      |
| 80    | Special expensing rules for certain film and television productions                                     | TY15 & 16 |                |                |                 |                |                |                 |
| 81    | Individual Income Tax                                                                                   |           | (350)          | (250)          | (600)           | 150            | 75             | 225             |
| 82    | Corporate Franchise Tax                                                                                 |           | (300)          | (225)          | (525)           | 125            | 75             | 200             |
| 83    | Treatment of certain payments to controlling exempt organizations for the unrelated business income tax | 1/1/15    |                |                |                 |                |                |                 |
| 84    | Corporate Franchise Tax                                                                                 |           | (175)          | (125)          | (300)           | (110)          | (100)          | (210)           |
| 85    | Treatment of certain dividends of regulated investment companies                                        | 1/1/15    |                |                |                 |                |                |                 |
| 86    | Individual Income Tax                                                                                   |           | (600)          | (550)          | (1,150)         | (625)          | (650)          | (1,275)         |
| 87    | Exception under Subpart F for active financing income                                                   | 1/1/15    |                |                |                 |                |                |                 |
| 88    | Corporate Franchise Tax                                                                                 |           | (2,000)        | (2,100)        | (4,100)         | (2,200)        | (2,300)        | (4,500)         |
| 89    | Increase from 50% to 100% the exclusion of gain on certain small business stock*                        | 1/1/15    | -              | -              | -               | -              | -              | -               |
| 90    | Reduction in recognition period for S corporation built-in gains tax                                    | 1/1/15    |                |                |                 |                |                |                 |
| 91    | Corporate Franchise Tax                                                                                 |           | (1,100)        | (1,400)        | (2,500)         | (1,200)        | (800)          | (2,000)         |
| 92    | Special depreciation allowance for 2nd generation biofuel plant property                                | TY15 & 16 |                |                |                 |                |                |                 |
| 93    | Corporate Franchise Tax                                                                                 |           | (negligible)   | (negligible)   | (negligible)    | negligible     | negligible     | negligible      |
| 94    | Provisions related to real estate investment trusts                                                     | 1/1/15    |                |                |                 |                |                |                 |
| 95    | Individual Income Tax                                                                                   |           | 275            | 475            | 750             | 500            | 750            | 1,250           |
| 96    | Exclusion of certain clean coal power grants                                                            | 1/1/12    |                |                |                 |                |                |                 |
| 97    | Individual Income Tax                                                                                   |           | (150)          | (75)           | (225)           | (5)            | 50             | 45              |
| 98    | Prevention of transfer of loss from tax indifferent parties                                             | 1/1/16    |                |                |                 |                |                |                 |
| 99    | Individual Income Tax                                                                                   |           | 100            | 400            | 500             | 575            | 625            | 1,200           |
| 100   | Energy-efficient commercial building deduction                                                          | TY15 & 16 |                |                |                 |                |                |                 |
| 101   | Individual Income Tax                                                                                   |           | (425)          | (340)          | (765)           | 20             | 15             | 35              |
| 102   | Corporate Franchise Tax                                                                                 |           | (300)          | (240)          | (540)           | 15             | 10             | 25              |
| 103   |                                                                                                         |           |                |                |                 |                |                |                 |
| 104   | <b>Subtotal: Business and Investment Provisions</b>                                                     |           | <b>(6,310)</b> | <b>(6,680)</b> | <b>(12,990)</b> | <b>(5,475)</b> | <b>(5,740)</b> | <b>(11,215)</b> |
| 105   | <b>Individual Income Tax</b>                                                                            |           | <b>(1,660)</b> | <b>(1,215)</b> | <b>(2,875)</b>  | <b>(365)</b>   | <b>(285)</b>   | <b>(650)</b>    |
| 106   | <b>Corporate Income Tax</b>                                                                             |           | <b>(4,650)</b> | <b>(5,465)</b> | <b>(10,115)</b> | <b>(5,110)</b> | <b>(5,455)</b> | <b>(10,565)</b> |

\* Revenue changes begin after FY19