

114TH CONGRESS  
1ST SESSION

# H. R. 3236

To provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund, to provide resource flexibility to the Department of Veterans Affairs for health care services, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 28, 2015

Mr. SHUSTER (for himself, Mr. RYAN of Wisconsin, and Mr. MILLER of Florida) introduced the following bill; which was referred to the Committee on Transportation and Infrastructure, and in addition to the Committees on Ways and Means, Energy and Commerce, Science, Space, and Technology, Natural Resources, Veterans' Affairs, Education and the Workforce, the Budget, and Homeland Security, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund, to provide resource flexibility to the Department of Veterans Affairs for health care services, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE; RECONCILIATION OF FUNDS;**  
 2 **TABLE OF CONTENTS.**

3 (a) **SHORT TITLE.**—This Act may be cited as the  
 4 “Surface Transportation and Veterans Health Care  
 5 Choice Improvement Act of 2015”.

6 (b) **RECONCILIATION OF FUNDS.**—The Secretary of  
 7 Transportation shall reduce the amount apportioned or al-  
 8 located for a program, project, or activity under this Act  
 9 in fiscal year 2015 by amounts apportioned or allocated  
 10 pursuant to the Highway and Transportation Funding Act  
 11 of 2014 and the Highway and Transportation Funding  
 12 Act of 2015, including the amendments made by such  
 13 Acts, for the period beginning on October 1, 2014, and  
 14 ending on July 31, 2015.

15 (c) **TABLE OF CONTENTS.**—The table of contents for  
 16 this Act is as follows:

Sec. 1. Short title; reconciliation of funds; table of contents.

**TITLE I—SURFACE TRANSPORTATION PROGRAM EXTENSION**

**Subtitle A—Federal-Aid Highways**

Sec. 1001. Extension of Federal-aid highway programs.

Sec. 1002. Administrative expenses.

**Subtitle B—Extension of Highway Safety Programs**

Sec. 1101. Extension of National Highway Traffic Safety Administration high-  
 way safety programs.

Sec. 1102. Extension of Federal Motor Carrier Safety Administration pro-  
 grams.

Sec. 1103. Dingell-Johnson Sport Fish Restoration Act.

**Subtitle C—Public Transportation Programs**

Sec. 1201. Formula grants for rural areas.

Sec. 1202. Apportionment of appropriations for formula grants.

Sec. 1203. Authorizations for public transportation.

1 (b) STATEMENTS TO INDIVIDUALS.—Section  
 2 6050H(d)(2) of such Code is amended by striking “sub-  
 3 section (b)(2)(C)” and inserting “subparagraphs (C), (D),  
 4 (E), and (F) of subsection (b)(2)”.

5 (c) EFFECTIVE DATE.—The amendments made by  
 6 this section shall apply to returns required to be made,  
 7 and statements required to be furnished, after December  
 8 31, 2016.

9 **SEC. 2004. CONSISTENT BASIS REPORTING BETWEEN ES-**  
 10 **TATE AND PERSON ACQUIRING PROPERTY**  
 11 **FROM DECEDENT.**

12 (a) PROPERTY ACQUIRED FROM A DECEDENT.—Sec-  
 13 tion 1014 of the Internal Revenue Code of 1986 is amend-  
 14 ed by adding at the end the following new subsection:

15 “(f) BASIS MUST BE CONSISTENT WITH ESTATE  
 16 TAX RETURN.—For purposes of this section—

17 “(1) IN GENERAL.—The basis of any property  
 18 to which subsection (a) applies shall not exceed—

19 “(A) in the case of property the final value  
 20 of which has been determined for purposes of  
 21 the tax imposed by chapter 11 on the estate of  
 22 such decedent, such value, and

23 “(B) in the case of property not described  
 24 in subparagraph (A) and with respect to which  
 25 a statement has been furnished under section

1           6035(a) identifying the value of such property,  
2           such value.

3           “(2) EXCEPTION.—Paragraph (1) shall only  
4           apply to any property whose inclusion in the dece-  
5           dent’s estate increased the liability for the tax im-  
6           posed by chapter 11 (reduced by credits allowable  
7           against such tax) on such estate.

8           “(3) DETERMINATION.—For purposes of para-  
9           graph (1), the basis of property has been determined  
10          for purposes of the tax imposed by chapter 11 if—

11           “(A) the value of such property is shown  
12           on a return under section 6018 and such value  
13           is not contested by the Secretary before the ex-  
14           piration of the time for assessing a tax under  
15           chapter 11,

16           “(B) in a case not described in subpara-  
17           graph (A), the value is specified by the Sec-  
18           retary and such value is not timely contested by  
19           the executor of the estate, or

20           “(C) the value is determined by a court or  
21           pursuant to a settlement agreement with the  
22           Secretary.

23           “(4) REGULATIONS.—The Secretary may by  
24           regulations provide exceptions to the application of  
25           this subsection.”.

1 (b) INFORMATION REPORTING.—

2 (1) IN GENERAL.—Subpart A of part III of  
3 subchapter A of chapter 61 of such Code is amended  
4 by inserting after section 6034A the following new  
5 section:

6 **“SEC. 6035. BASIS INFORMATION TO PERSONS ACQUIRING**  
7 **PROPERTY FROM DECEDENT.**

8 “(a) INFORMATION WITH RESPECT TO PROPERTY  
9 ACQUIRED FROM DECEDENTS.—

10 “(1) IN GENERAL.—The executor of any estate  
11 required to file a return under section 6018(a) shall  
12 furnish to the Secretary and to each person acquir-  
13 ing any interest in property included in the dece-  
14 dent’s gross estate for Federal estate tax purposes  
15 a statement identifying the value of each interest in  
16 such property as reported on such return and such  
17 other information with respect to such interest as  
18 the Secretary may prescribe.

19 “(2) STATEMENTS BY BENEFICIARIES.—Each  
20 person required to file a return under section  
21 6018(b) shall furnish to the Secretary and to each  
22 other person who holds a legal or beneficial interest  
23 in the property to which such return relates a state-  
24 ment identifying the information described in para-  
25 graph (1).

1           “(3) TIME FOR FURNISHING STATEMENT.—

2           “(A) IN GENERAL.—Each statement re-  
3           quired to be furnished under paragraph (1) or  
4           (2) shall be furnished at such time as the Sec-  
5           retary may prescribe, but in no case at a time  
6           later than the earlier of—

7                   “(i) the date which is 30 days after  
8                   the date on which the return under section  
9                   6018 was required to be filed (including  
10                  extensions, if any), or

11                  “(ii) the date which is 30 days after  
12                  the date such return is filed.

13           “(B) ADJUSTMENTS.—In any case in  
14           which there is an adjustment to the information  
15           required to be included on a statement filed  
16           under paragraph (1) or (2) after such state-  
17           ment has been filed, a supplemental statement  
18           under such paragraph shall be filed not later  
19           than the date which is 30 days after such ad-  
20           justment is made.

21           “(b) REGULATIONS.—The Secretary shall prescribe  
22           such regulations as necessary to carry out this section, in-  
23           cluding regulations relating to—

1           “(1) the application of this section to property  
2 with regard to which no estate tax return is required  
3 to be filed, and

4           “(2) situations in which the surviving joint ten-  
5 ant or other recipient may have better information  
6 than the executor regarding the basis or fair market  
7 value of the property.”.

8           (2) PENALTY FOR FAILURE TO FILE.—

9           (A) RETURN.—Section 6724(d)(1) of such  
10 Code is amended by striking “and” at the end  
11 of subparagraph (B), by striking the period at  
12 the end of subparagraph (C) and inserting “,  
13 and”, and by adding at the end the following  
14 new subparagraph:

15           “(D) any statement required to be filed  
16 with the Secretary under section 6035.”.

17           (B) STATEMENT.—Section 6724(d)(2) of  
18 such Code is amended by striking “or” at the  
19 end of subparagraph (GG), by striking the pe-  
20 riod at the end of subparagraph (HH) and in-  
21 serting “, or”, and by adding at the end the fol-  
22 lowing new subparagraph:

23           “(II) section 6035 (other than a statement  
24 described in paragraph (1)(D)).”.

1           (3) CLERICAL AMENDMENT.—The table of sec-  
2           tions for subpart A of part III of subchapter A of  
3           chapter 61 of such Code is amended by inserting  
4           after the item relating to section 6034A the fol-  
5           lowing new item:

“Sec. 6035. Basis information to persons acquiring property from decedent.”.

6           (c) PENALTY FOR INCONSISTENT REPORTING.—

7           (1) IN GENERAL.—Section 6662(b) of such  
8           Code is amended by inserting after paragraph (7)  
9           the following new paragraph:

10           “(8) Any inconsistent estate basis.”.

11           (2) INCONSISTENT BASIS REPORTING.—Section  
12           6662 of such Code is amended by adding at the end  
13           the following new subsection:

14           “(k) INCONSISTENT ESTATE BASIS REPORTING.—  
15           For purposes of this section, there is an ‘inconsistent es-  
16           tate basis’ if the basis of property claimed on a return  
17           exceeds the basis as determined under section 1014(f).”.

18           (d) EFFECTIVE DATE.—The amendments made by  
19           this section shall apply to property with respect to which  
20           an estate tax return is filed after the date of the enact-  
21           ment of this Act.