

Summary of FY 2010 Appropriations Language

Below is a summary of proposed appropriations language changes from the FY 2009 enacted level. Please note that brackets indicate which material will be deleted, and italics indicate which material will be inserted.

Departmental Offices

Salaries and Expense

(Including Transfer of Funds)

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business, [\$278,870,000, of which not to exceed \$21,619,000 is for executive direction program activities; not to exceed \$45,910,000 is for economic policies and programs activities; not to exceed \$36,039,000 is for financial policies and programs activities; not to exceed \$62,098,000 is for terrorism and financial intelligence activities; not to exceed \$21,600,000 is for Treasury-wide management policies and programs activities; and not to exceed \$91,604,000 is for administration programs activities: *Provided*, That the Secretary of the Treasury is authorized to transfer funds appropriated for any program activity of the Departmental Offices to any other program activity of the Departmental Offices upon notification to the House and Senate Committees on Appropriations: *Provided further*, That no appropriation for any program activity shall be increased or decreased by more than 4 percent by all such transfers: *Provided further*, That any change in funding greater than 4 percent shall be submitted for approval to the House and Senate Committees on Appropriations] \$302,388,000: *Provided*, That of the amount appropriated under this heading, not to exceed \$3,000,000, to

remain available until September 30, [2010] 2011, is for information technology modernization requirements; not to exceed \$200,000 is for official reception and representation expenses; and not to exceed \$258,000 is for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate: *Provided further*, That of the amount appropriated under this heading, [\$5,232,443] \$6,787,000, to remain available until September 30, [2010] 2011, is for the Treasury-wide Financial Statement Audit and Internal Control Program, of which such amounts as may be necessary may be transferred to accounts of the Department's offices and bureaus to conduct audits: *Provided further*, That this transfer authority shall be in addition to any other provided in this Act: *Provided further*, That of the amount appropriated under this heading, \$500,000, to remain available until September 30, [2010] 2011, is for secure space requirements: [*Provided further*, That of the amount appropriated under this heading, \$1,100,000, to remain available until September 30, 2010, is for salary and benefits for hiring of personnel whose work will require completion of a security clearance investigation in order to perform highly classified work to further the activities of the Office of Terrorism and Financial Intelligence:] *Provided further*, That of the amount appropriated under this heading, \$3,400,000, to remain available until September 30, [2011] 2012, is to develop and implement programs within the Office of Critical Infrastructure Protection and Compliance Policy, including entering into cooperative agreements: *Provided further*, That of the amount appropriated under this heading \$3,000,000 to remain available until September 30, [2011] 2012, is for modernizing the Office of Debt Management's information technology.

(Department of the Treasury Appropriations Act, 2009.)

Department-wide Systems and Capital Investments Programs

(Including Transfer of Funds)

For development and acquisition of automatic data processing equipment, software, and services for the Department of the Treasury, [\$26,975,000] \$9,544,000, to remain available until September 30, [2011] 2012: *Provided*, That [\$11,518,000] \$4,544,000 is for repairs to the Treasury Annex Building: *Provided further*, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: *Provided further*, That this transfer authority shall be in addition to any other transfer authority provided in this Act: *Provided further*, That none of the funds appropriated under this heading shall be used to support or supplement "Internal Revenue Service, Operations Support" or "Internal Revenue Service, Business Systems Modernization". *(Department of the Treasury Appropriations Act, 2009.)*

Office of Inspector General

Salaries and Expenses

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, *as amended*, \$26,700,000, of which not to exceed \$2,000,000 for official travel expenses, including hire of passenger motor vehicles; and of which not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury[, \$26,125,000, of which not to exceed \$2,500 shall be available for official reception and representation expenses]. *(Department of the Treasury Appropriations Act, 2009.)*

Treasury Inspector General for Tax Administration

Salaries and Expenses

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, *as amended*, including purchase (not to exceed 150 for replacement only for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; [\$146,083,000] \$149,000,000, of which not to exceed \$6,000,000 shall be available for official travel expenses; *and* of which not to exceed \$500,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration[; and of which not to exceed \$1,500 shall be available for official reception and representation expenses]. *(Department of the Treasury Appropriations Act, 2009.)*

Treasury Forfeiture Fund

[(Rescission)] (Cancellation)

Of the unobligated balances available under this heading, [\$30,000,000] \$50,000,000 are [rescinded] *hereby permanently cancelled*. *(Department of the Treasury Appropriations Act, 2009.)*

Community Development Financial Institutions Fund

Program Account

To carry out the Community Development Banking and Financial Institutions Act of 1994 (Public Law 103-325), including services authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the rate for ES-3, [\$107,000,000] \$243,600,000, to remain available until September 30, [2010] 2011, of which

[\$8,500,000] \$113,600,000 shall be for the *Community Development Financial Institutions Program*; of which \$10,000,000 shall be for financial assistance, technical assistance, training and outreach programs under sections 105 through 109 of the *Community Development Banking and Financial Institutions Act of 1994* (12 U.S.C. 4704-4708), designed to benefit Native[American, Native Hawaiian, and Alaskan Native] communities and provided primarily through qualified community development lender organizations with experience and expertise in community development banking and lending in Indian country, Native American organizations, tribes and tribal organizations and other suitable providers[, \$2,000,000 shall be available for the pilot project grant program under section 1132(d) of division A of the Housing and Economic Recovery Act of 2008 (Public Law 110-289)], notwithstanding sections 108(d) and 108(e) of such Act (12 U.S.C. 4707(d) and 4707(e)); and of which \$80,000,000 shall be transferred to the "Capital Magnet Fund", as authorized by section 1339 of the *Federal Housing Enterprises Financial Safety and Soundness Act of 1992* (12 U.S.C. 1301 et seq.), as amended by section 1331 of the *Housing and Economic Recovery Act of 2008* ("HERA"; Public Law 110-289), to support financing for affordable housing and economic development projects: *Provided further, That section 1339(h)(3) of the Federal Housing Enterprises Financial Safety and Soundness Act of 1992, as amended by section 1131 of HERA, shall be applied by substituting the term "at least 10 times the grant amount or such other amount (including none) that the Secretary may require" for "at least 10 times the grant amount"; and up to [\$14,750,000] \$18,000,000 may be used for administrative expenses, including administration of the New Markets Tax Credit[, up to \$7,500,000 may be used for the cost of direct loans, and up to \$250,000 may be used for administrative expenses to carry out the direct*

loan program: *Provided, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$16,000,000] Program. (Department of the Treasury Appropriations Act, 2009.)*

Financial Crimes Enforcement Network

Salaries and Expenses

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses, including for course development, of non-Federal and foreign government personnel to attend meetings and training concerned with domestic and foreign financial intelligence activities, law enforcement, and financial regulation; not to exceed \$14,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, [\$91,465,000] \$102,760,000, of which not to exceed [\$16,340,000] \$26,085,000 shall remain available until September 30, [2011] 2012; and of which [\$9,178,000] \$9,316,000 shall remain available until September 30, [2010] 2011: *Provided, That funds appropriated in this account may be used to procure personal services contracts. (Department of the Treasury Appropriations Act, 2009.)*

Financial Management Service

Salaries and Expenses

For necessary expenses of the Financial Management Service, [\$239,785,000] \$244,132,000, of which not to exceed \$9,220,000 shall remain available until September 30, [2011] 2012, for information systems modernization initiatives; and of which not to exceed \$2,500 shall be available for

official reception and representation expenses. (*Department of the Treasury Appropriations Act, 2009.*)

Alcohol and Tobacco Tax and Trade Bureau

Salaries and Expenses

For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, [\$99,065,000] \$105,000,000; of which *not to exceed* \$5,500,000 for administrative expenses related to implementation of the fees authorized by 27U.S.C. Section 202, as amended by this Act, to remain available until September 30, 2011; not to exceed \$6,000 for official reception and representation expenses; not to exceed \$50,000 for cooperative research and development programs for laboratory services; and provision of laboratory assistance to State and local agencies with or without reimbursement: *Provided*, That [of the amount appropriated under this heading, \$2,000,000, to remain available until September 30, 2010, is for information technology management] *the sum herein appropriated from the general fund shall be reduced as offsetting collections assessed and collected pursuant to the Federal Alcohol Administration Act (27 U.S.C. 201 et seq.), as amended by this Act, are received during fiscal year 2010, so as to result in a fiscal year 2010 appropriation from the general fund estimated at \$25,000,000: Provided further, That any amount received in excess of \$80,000,000 in fiscal year 2010 shall be available only to the extent provided in subsequent appropriations acts.* (*Department of the Treasury Appropriations Act, 2009.*)

United States Mint

United States Mint Public Enterprise Fund

Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the

production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments. The aggregate amount of new liabilities and obligations incurred during fiscal year [2009] 2010 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed [\$42,150,000] \$26,700,000. (*Department of the Treasury Appropriations Act, 2009.*)

Bureau of the Public Debt

Administering the Public Debt

For necessary expenses connected with any public-debt issues of the United States, [\$187,352,000] \$192,244,000, of which not to exceed \$2,500 shall be available for official reception and representation expenses, and of which not to exceed \$2,000,000 shall remain available until September 30, [2011] 2012, for systems modernization: *Provided*, That the sum appropriated herein from the general fund for fiscal year [2009] 2010 shall be reduced by not more than \$10,000,000 as definitive security issue fees and Legacy Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year [2009] 2010 appropriation from the general fund estimated at [\$177,352,000] \$182,244,000. In addition, \$90,000 to be derived from the Oil Spill Liability Trust Fund to reimburse the Bureau for administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101-380. (*Department of the Treasury Appropriations Act, 2009.*)

Internal Revenue Service

Taxpayer Services

For necessary expenses of the Internal Revenue Service to provide taxpayer services, including pre-filing assistance and education, filing and account services, taxpayer advocacy services, and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the

Commissioner, [\$2,293,000,000] \$2,269,830,000, of which not less than \$5,100,000 shall be for the Tax Counseling for the Elderly Program, of which not less than \$9,500,000 shall be available for low-income taxpayer clinic grants, [of which not less than \$8,000,000, to remain available until September 30, 2010, shall be available for a Community Volunteer Income Tax Assistance matching grants demonstration program for tax return preparation assistance, and of which not less than \$193,000,000 shall be available for operating expenses of the Taxpayer Advocate Service] *of which not more than \$8,000,000, to remain available until September 30, 2011, shall be available for Community Volunteer Tax Assistance matching grants. (Department of the Treasury Appropriations Act, 2009.)*

Enforcement

(Including Transfer of Funds)

For necessary expenses *for tax enforcement activities* of the Internal Revenue Service to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws and other financial crimes, [to]for the purchase (for police-type use, not to exceed 850) and hire passenger motor vehicles (31 U.S.C. 1343(b)), and to provide other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, [\$5,117,267,000]\$4,904,000,000, of which not less than [\$57,252,000]\$59,206,000 shall be for the Interagency Crime and Drug Enforcement program; *and of which not to exceed \$126,500 shall be for official reception and representation expenses associated with hosting the Leeds Castle Meeting in the United States during 2010: Provided, That up to \$10,000,000 may be transferred as necessary from this account to "Operations Support" solely for the purposes of the Interagency Crime and Drug Enforcement program: Provided further, That this transfer authority shall be in addition to any other*

transfer authority provided in this Act. *In addition to amounts made available above, \$600,000,000 shall be made available for enhanced tax enforcement activities. (Department of the Treasury Appropriations Act, 2009.)*

Operations Support

For necessary expenses of the Internal Revenue Service to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; [\$3,867,011,000] \$4,082,984,000, of which up to \$75,000,000 shall remain available until September 30, [2010] 2011, for information technology support; of which not to exceed \$1,000,000 shall remain available until September 30, [2011] 2012, for research; of which not [less than \$2,000,000] *to exceed \$1,750,000 shall be for the Internal Revenue Service Oversight Board; [and] of which not to exceed \$25,000 shall be for official reception and representation; and of which \$290,000,000 shall be made available to support enhanced tax enforcement activities: Provided, That of the amounts provided under this heading, such sums as are necessary shall be available to fully support tax enforcement and enhanced tax enforcement activities. (Department of the Treasury Appropriations Act, 2009.)*

Business Systems Modernization

For necessary expenses of the Internal Revenue Service's business systems modernization program, [\$229,914,000] \$253,674,000, to remain available until September 30, [2011] 2012, for the capital asset acquisition of

information technology systems, including management and related contractual costs of said acquisitions, including related Internal Revenue Service labor costs, and contractual costs associated with operations authorized by 5 U.S.C. 3109: *Provided*, That, with the exception of labor costs, none of these funds may be obligated until the Internal Revenue Service submits to the Committees on Appropriations[, and such Committees approve,] a plan for expenditure that: (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including Circular A-11; (2) complies with the Internal Revenue Service's enterprise architecture, including the modernization blueprint; (3) conforms with the Internal Revenue Service's enterprise life cycle methodology; (4) is approved by the Internal Revenue Service, the Department of the Treasury, and the Office of Management and Budget; (5) has been [reviewed] *received* by the Government Accountability Office; and (6) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government. (*Department of the Treasury Appropriations Act, 2009.*)

Health Insurance Tax Credit Administration

For expenses necessary to implement the health insurance tax credit included in the Trade Act of 2002 (Public Law 107-210), [\$15,406,000]\$15,512,000. (*Department of the Treasury Appropriations Act, 2009.*)

Administrative Provisions-Internal Revenue Service (Including Transfer of Funds)

SEC. 101. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service or not to exceed 3 percent of appropriations under the heading "Enforcement" may be transferred to any other Internal Revenue Service appropriation upon the

advance [approval] *notification* of the Committees on Appropriations.

SEC. 102. The Internal Revenue Service shall maintain a training program to ensure that Internal Revenue Service employees are trained in taxpayers' rights, in dealing courteously with taxpayers, and in crosscultural relations.

SEC. 103. The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information.

[SEC. 104. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased staffing to provide sufficient and effective 1-800 help line service for taxpayers. The Commissioner shall continue to make the improvement of the Internal Revenue Service 1-800 help line service a priority and allocate resources necessary to increase phone lines and staff to improve the Internal Revenue Service 1-800 help line service.]

[SEC. 105. Of the funds made available by this Act to the Internal Revenue Service, not less than \$6,997,000,000 shall be available only for tax enforcement. In addition, of the funds made available by this Act to the Internal Revenue Service, and subject to the same terms and conditions, \$490,000,000 shall be available for enhanced tax law enforcement.]

[SEC. 106. None of the funds made available in this Act may be used to enter into, renew, extend, administer, implement, enforce, or provide oversight of any qualified tax collection contract (as defined in section 6306 of the Internal Revenue Code of 1986).] (*Department of the Treasury Appropriations Act, 2009.*)

Administrative Provisions—Department of the Treasury

(Including Transfer of Funds)

SEC. 107. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefore, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

SEC. 108. Not to exceed 2 percent of any appropriations in this Act made available to the Departmental Offices—Salaries and Expenses, Office of Inspector General, Financial Management Service, Alcohol and Tobacco Tax and Trade Bureau, Financial Crimes Enforcement Network, and Bureau of the Public Debt, may be transferred between such appropriations upon the advance [approval of] *notification to the Committees on Appropriations: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.*

SEC. 109. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon the advance [approval of] *notification to the Committees on Appropriations: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.*

SEC. 110. Of the funds available for the purchase of law enforcement vehicles, no funds may be obligated until the Secretary of the Treasury certifies that the purchase by the United States Mint without the explicit approval of the House Committee on

respective Treasury bureau is consistent with departmental vehicle management principles: *Provided, That the Secretary may delegate this authority to the Assistant Secretary for Management.*

SEC. 111. None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the \$1 Federal Reserve note.

SEC. 112. The Secretary of the Treasury may transfer funds from Financial Management Service, Salaries and Expenses to the Debt Collection Fund as necessary to cover the costs of debt collection: *Provided, That such amounts shall be reimbursed to such salaries and expenses account from debt collections received in the Debt Collection Fund.*

SEC. 113. Section 122(g)(1) of Public Law 105-119 (5 U.S.C. 3104 note), is further amended by striking "[10] 11 years" and inserting "[11] 12 years".

[SEC. 114. None of the funds appropriated or otherwise made available by this or any other Act may be used by the United States Mint to construct or operate any museum without the explicit approval of the Committees on Appropriations of the House of Representatives and the Senate, the House Committee on Financial Services, and the Senate Committee on Banking, Housing, and Urban Affairs.]

[SEC. 115. None of the funds appropriated or otherwise made available by this or any other Act or source to the Department of the Treasury, the Bureau of Engraving and Printing, and the United States Mint, individually or collectively, may be used to consolidate any or all functions of the Bureau of Engraving and Printing and the

Financial Services; the Senate Committee on Banking, Housing, and Urban Affairs; the

House Committee on Appropriations; and the Senate Committee on Appropriations.]

SEC. [116]114. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for the Department of the Treasury's intelligence or intelligence related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year [2009] 2010 until the enactment of the Intelligence Authorization Act for Fiscal Year [2009] 2010.

SEC. [117]115. Not to exceed \$5,000 shall be made available from the Bureau of Engraving

and Printing's Industrial Revolving Fund for necessary official reception and representation expenses.

SEC. 116. The Secretary is authorized to establish additional Treasury accounts for the Alcohol & Tobacco Tax and Trade Bureau, Department of the Treasury; U.S. Customs and Border Protection, Department of Homeland Security; and the Bureau of Alcohol, Tobacco Firearms and Explosives, Department of Justice, for purposes of administering refunds under 31 U.S.C. 1324. (Department of the Treasury Appropriations Act, 2009.)