

Costs of Tax Breaks in the 2015 Tax Extenders and Omnibus Appropriations Bills

Sources: Joint Committee on Taxation, Dec. 16, 2015, as modified by Americans for Tax Fairness

["PROTECTING AMERICANS FROM TAX HIKES ACT OF 2015"](https://www.jct.gov/publications.html?func=startdown&id=4860) <https://www.jct.gov/publications.html?func=startdown&id=4860>

[ESTIMATED BUDGET EFFECTS OF SENATE OMNIBUS SPENDING BILL](https://www.jct.gov/publications.html?func=startdown&id=4859) <https://www.jct.gov/publications.html?func=startdown&id=4859>

	Tax Provision	% of Total 10-Year Cost, 2016-2025	10-Year Cost 2016-2025 \$ Millions
	Subtotal Business/Corporate Provisions	55.9%	-383,393
	Subtotal Energy Provisions (also benefitting corporations)	4.9%	-33,555
	Subtotal Individual Provisions	36.9%	-253,407
	Subtotal Charitable Provisions	1.9%	-12,770
	Subtotal Community Assistance Provisions	0.5%	-3,328
	TOTAL	100.0%	-686,453

JCT Line #	Tax Provision	Type	Length of Extension	10-Year Cost 2016-2025 \$ Millions
A12	Credit for Research and Experimentation	Business	Permanent	-113,245
A19	Subpart F for Active Financing Exception Income	Business	Permanent	-78,005
A15	Section 179 Expensing of Certain Real Property	Business	Permanent	-77,051
	Excise Tax on High-Cost Employer-Provided Health Insurance	Business	2 years	-19,771
B3	Bonus Depreciation	Business	5 years	-28,297
A14	15-Year Depreciation of Leasehold and Restaurant Equipment	Business	Permanent	-20,305
	Moratorium on Health Insurance Provider Fee Under the ACA	Business	1 year	-12,169
B2	Work Opportunity Tax Credit	Business	5 years	-8,969
A17	Special Rules for Small Business Stock	Business	Permanent	-8,750
B4	Controlled Foreign Corporations (CFCs) Look-Through Rule	Business	5 years	-7,829
C17	Medical Device Excise Tax Two-year Moratorium	Business	2 years	-3,511
A18	Reduce S Corporation Gains Holding Period to 7 Years	Business	Permanent	-1,485
A16	Treatment of Certain Dividends of RICs	Business	Permanent	-1,389
A22	Treat RICs as Qualified Investment Entities Under Section 897	Business	Permanent	-816
C5	Credit for Maintaining Railroad Tracks	Business	2 years	-428
C15	Temporary Increase in Limit on Rum Excise Tax Revenues	Business	2 years	-336
C13	Deduction for Domestic Production in Puerto Rico	Business	2 years	-234
A13	Employer Wage Credit for Activated Military Reservists	Business	Permanent	-196
C10	Depreciation for Business Property on Indian Reservations	Business	2 years	-159
A10	Payments to Controlling Exempt Organizations	Business	Permanent	-146
C4	Indian Employment Tax Credit	Business	2 years	-126
C9	Depreciation Period for Motor Sports Entertainment Complexes	Business	2 years	-95
C8	Certain Race Horses Depreciation Classification	Business	2 years	-55
C12	Expensing of Film and TV Productions	Business	2 years	-26
	Business/Corporate Tax Provisions Subtotal			-383,393

	Renewable Energy Credits in Omnibus Spending Bill	Energy	4-6 years	-23,873
C22	Biodiesel and Renewable Diesel Credits	Energy	2 years	-2,563
	Allow independent refiners to exclude 75% of oil transport costs from Sec. 199 deduction	Energy	6 years	-1,868
C24	Renewable Electricity Production Credit, Beginning Construction Date	Energy	2 years	-1,356
C18	Credit for Section 25C Nonbusiness Energy Property	Energy	2 years	-1,331
C29	Excise Tax Incentives for Alternative Fuels	Energy	2 years	-918
C25	Credit for Construction of Energy-Efficient New Homes	Energy	2 years	-760
C27	Deduction for Energy-Efficient Commercial Buildings	Energy	2 years	-324
C28	Rule for Sales/Dispositions to Implement FERC/State Electric Restructuring Policies	Energy	2 years	-315
C19	Alternative Fuel Vehicle Refueling Property	Energy	2 years	-112
C23	Indian Coal Production Credit	Energy	2 years	-75
C21	Second Generation Biofuel Producer Credit	Energy	2 years	-45
C11	Expensing of Advanced Mine Safety Equipment	Energy	2 years	-8
C30	Alternative motor vehicle credit for qualified fuel cell motor vehicles	Energy	2 years	-6
C20	Credit for Two-Wheeled Plug-In Vehicles	Energy	2 years	-4
C6	Mine Rescue Team Training Credit	Energy	2 years	-4
C26	Special Allowance for Second Generation Biofuel Plant Property	Energy	2 years	7
	Energy Tax Provisions Subtotal			-33,555

JCT Line #	Tax Provision	Type	Length of Extension	10-Year Cost 2016-2025 \$ Millions
A1	Child Tax Credit: Reduce Earnings Threshold for Refundable Portion to \$3,000	Individual	Permanent	-87,839
A2	American Opportunity Tax Credit	Individual	Permanent	-79,858
A6	Deduction for State and Local General Sales Taxes	Individual	Permanent	-42,440
A3	Earned Income Tax Credit	Individual	Permanent	-30,449
C1	Discharge of Indebtedness on Principal Residence Excluded from Gross Income	Individual	2 years	-5,143
A4	Deduction for Teachers' Classroom Expenses	Individual	Permanent	-2,898
C2	Deductible Premiums for Mortgage Insurance	Individual	2 years	-2,318
A5	Parity for Exclusion for Employer Provided Transit and Parking Benefits	Individual	Permanent	-1,771
C3	Deduction for Qualified Tuition and Related Expenses	Individual	2 years	-608
A21	Military Housing Allowances Exclusion for LIHTC Eligibility	Individual	Permanent	-83
Individual Tax Provisions Subtotal				-253,407
A8	Tax-free Distributions from IRA's to Charity	Charitable	Permanent	-8,768
A9	Contributions of Food Inventory to Charity	Charitable	Permanent	-2,182
A7	Special Rule for Qualified Conservation Contributions	Charitable	Permanent	-1,184
A11	Basis Adjustment of S Corporation Stock for Donations	Charitable	Permanent	-636
Charitable Tax Provisions Subtotal				-12,770
B1	New Markets Tax Credit	Community Assistance	5 years	-2,602
C14	Empowerment Zone Incentives	Community Assistance	2 years	-498
C7	Qualified Zone Academy Bonds	Community Assistance	2 years	-196
C16	American Samoa Economic Development Credit	Community Assistance	2 years	-32
Community Assistance Tax Provisions Subtotal				-3,328
TOTAL				-686,453