

**Summary**
**Estimated Budgetary Effects of H.R. 5376, the Inflation Reduction Act of 2022,  
 as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**
[www.democrats.senate.gov/imo/media/doc/inflation\\_reduction\\_act\\_of\\_2022.pdf](http://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf)

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
<b>Increases or Decreases (-) in Direct Spending</b>												
<b>Title I. Committee on Finance</b>												
Budget Authority	83,623	18,549	12,147	-2,159	-12,581	-24,529	-42,463	-43,170	-52,512	-55,497	99,578	-118,593
Estimated Outlays	0	24,250	16,145	3,043	-5,948	-16,267	-32,340	-31,055	-37,944	-40,595	37,489	-120,712
<i>On-Budget Outlays</i>	0	24,266	16,181	3,091	-5,888	-16,194	-32,254	-30,961	-37,846	-40,494	37,649	-120,100
<i>Off-Budget Outlays</i>	0	-16	-36	-48	-60	-73	-86	-94	-98	-101	-160	-612
<b>Title II. Committee on Agriculture, Nutrition, and Forestry<sup>a</sup></b>												
Budget Authority	18,665	1,062	3,642	6,565	8,310	200	0	0	0	0	38,244	38,444
Estimated Outlays	0	507	1,782	3,343	5,268	6,616	6,417	5,441	3,593	1,714	10,900	34,681
<b>Title III. Committee on Banking, Housing, and Urban Affairs</b>												
Budget Authority	1,500	0	0	0	0	0	0	0	0	0	1,500	1,500
Estimated Outlays	0	45	165	235	235	255	260	200	60	10	680	1,465
<b>Title IV. Committee on Commerce, Science, and Transportation</b>												
Budget Authority	3,607	0	0	0	0	0	0	0	0	0	3,607	3,607
Estimated Outlays	0	35	345	897	1,244	824	182	21	6	0	2,521	3,554
<b>Title V. Committee on Energy and Natural Resources</b>												
Budget Authority	37,917	-235	-44	-22	-46	-51	-47	-69	-63	-67	37,570	37,273
Estimated Outlays	0	219	2,439	4,786	6,954	6,541	4,778	3,058	1,744	817	14,398	31,336
<b>Title VI. Committee on Environment and Public Works</b>												
Budget Authority	50,335	0	0	0	0	0	0	0	0	0	50,335	50,335
Estimated Outlays	0	1,486	4,476	7,964	10,315	9,095	4,986	2,019	1,035	439	24,241	41,815

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<b>Title VII. Committee on Homeland Security and Governmental Affairs<sup>b</sup></b>												
Budget Authority	3,635	70	70	70	70	0	0	0	0	0	3,915	3,915
Estimated Outlays	0	195	448	641	716	681	528	421	323	23	2,000	3,976
<i>On-Budget Outlays</i>	3,000	75	148	206	236	141	78	46	23	23	3,665	3,976
<i>Off-Budget Outlays</i>	-3,000	120	300	435	480	540	450	375	300	0	-1,665	0
<b>Title VIII. Committee on Indian Affairs</b>												
Budget Authority	423	0	0	0	0	0	0	0	0	0	423	423
Estimated Outlays	0	29	88	107	94	70	29	6	0	0	318	423
<b>Total Changes in Direct Spending</b>												
Budget Authority	<b>199,705</b>	<b>19,446</b>	<b>15,815</b>	<b>4,454</b>	<b>-4,247</b>	<b>-24,380</b>	<b>-42,510</b>	<b>-43,239</b>	<b>-52,575</b>	<b>-55,564</b>	<b>235,172</b>	<b>16,904</b>
Estimated Outlays	<b>0</b>	<b>26,766</b>	<b>25,888</b>	<b>21,016</b>	<b>18,878</b>	<b>7,815</b>	<b>-15,160</b>	<b>-19,889</b>	<b>-31,183</b>	<b>-37,592</b>	<b>92,547</b>	<b>-3,462</b>
<i>On-Budget Outlays</i>	3,000	26,662	25,624	20,629	18,458	7,348	-15,524	-20,170	-31,385	-37,491	94,372	-2,850
<i>Off-Budget Outlays</i>	-3,000	104	264	387	420	467	364	281	202	-101	-1,825	-612
<b>Increases or Decreases (-) in Revenues</b>												
<b>Title I. Committee on Finance</b>												
Estimated Revenues	-416	44,575	22,486	3,847	-4,096	2,557	3,017	3,091	2,789	2,836	66,391	80,680
<i>On-Budget Revenues</i>	-416	43,963	21,236	2,183	-5,586	1,268	1,596	1,486	1,066	1,028	61,375	67,818
<i>Off-Budget Revenues</i>	0	612	1,250	1,664	1,490	1,289	1,421	1,605	1,723	1,808	5,016	12,862
<b>Title VI. Committee on Environment and Public Works</b>												
Estimated Revenues	0	0	0	0	850	1,350	1,400	1,200	1,050	500	850	6,350
<b>Total Changes in Revenues</b>	<b>-416</b>	<b>44,575</b>	<b>22,486</b>	<b>3,847</b>	<b>-3,246</b>	<b>3,907</b>	<b>4,417</b>	<b>4,291</b>	<b>3,839</b>	<b>3,336</b>	<b>67,241</b>	<b>87,030</b>
<i>On-Budget Revenues</i>	-416	43,963	21,236	2,183	-4,736	2,618	2,996	2,686	2,116	1,528	62,225	74,168
<i>Off-Budget Revenues</i>	0	612	1,250	1,664	1,490	1,289	1,421	1,605	1,723	1,808	5,016	12,862

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	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
	<b>Net Increase or Decrease (-) in the Deficit From Changes In Direct Spending and Revenues</b>											
<b>Effect on the Deficit</b>	<b>416</b>	<b>-17,809</b>	<b>3,402</b>	<b>17,169</b>	<b>22,124</b>	<b>3,908</b>	<b>-19,577</b>	<b>-24,180</b>	<b>-35,022</b>	<b>-40,928</b>	<b>25,306</b>	<b>-90,492</b>
<i>On-Budget Deficit</i>	3,416	-17,301	4,388	18,446	23,194	4,730	-18,520	-22,856	-33,501	-39,019	32,147	-77,018
<i>Off-Budget Deficit</i>	-3,000	-508	-986	-1,277	-1,070	-822	-1,057	-1,324	-1,521	-1,909	-6,841	-13,474
<b>Memorandum:</b>												
Nonscored Revenue Increases												
Enhancement of Internal Revenue Service Resources <sup>c</sup>	0	2,919	7,794	13,459	19,024	24,351	29,552	33,743	37,553	35,315	43,196	203,710

Estimates are relative to CBO's July 2021 baseline.

Components may not sum to totals because of rounding.

Sources: Congressional Budget Office; staff of the Joint Committee on Taxation.

On August 5, 2022, CBO issued a revision to the table published on August 3, 2022, to include estimates for Sections 13601 and 13802. As a result, the updated estimate of the deficit reduction was lowered by \$11 billion over the 2022-2031 period.

**See Notes for additional details.**

**Summary Notes****Estimated Budgetary Effects of H.R. 5376, the Inflation Reduction Act of 2022,  
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On August 5, 2022, CBO issued a revision to the table published on August 3, 2022, to include estimates of spending for sections 13601 and 13802. As a result, the updated estimate of the deficit reduction was lowered by \$11.0 billion over the 2022-2031 period. CBO's estimate of H.R. 5376, the Build Back Better Act, as passed by the House of Representatives on November 19, 2021, also did not include an estimate of the spending that would result from enacting a similar provision, section 136701. As a result, the estimated deficit for that piece of legislation also would be different, but CBO has not finished its estimate of that spending.

Titles I, II, III, IV, VI, VII, and VIII would not increase on-budget deficits after 2031.

CBO cannot determine whether part 6 of title V would increase or decrease deficits after 2031 because there is significant uncertainty about federal mineral leasing and energy development activities and related receipts after 2031. The remaining provisions of title V would not increase deficits after 2031.

- a. The Budget Control Act of 2011 (BCA) requires the annual sequestration of nonexempt mandatory spending programs. The Office of Management and Budget determines which accounts are subject to reductions under the BCA. Some of the accounts affected by title II are subject to sequestration; this estimate reflects the effects of sequestration on those accounts.
- b. Postal Service cash flows are recorded in the Postal Service Fund in the federal budget and are classified as off-budget. Title VII of the legislation would transfer funds from the Treasury to the Postal Service Fund; that transfer would be classified as an on-budget transaction.
- c. CBO expects that the provisions in title I that would increase funding for tax enforcement activities also would increase revenues. However, under guidelines agreed to by the legislative and executive branches, that change is not included in this cost estimate, although it would be reflected in CBO's baseline budget projections after the legislation was enacted. (For more information on those guidelines, see Congressional Budget Office, *CBO Explains Budgetary Scorekeeping Guidelines*, January 2021, [www.cbo.gov/publication/56507](http://www.cbo.gov/publication/56507).) CBO estimates that as a result of those increases in outlays, revenues would increase by \$204 billion over the 2022-2031 period.

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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
		Increases or Decreases (-) in Direct Spending											
<b>Subtitle A. Deficit Reduction</b>													
Sec. 10301	Enhancement of Internal Revenue Service Resources <sup>a</sup>												
	Budget Authority	79,622	0	0	0	0	0	0	0	0	0	79,622	79,622
	Estimated Outlays	0	5,240	4,175	5,215	6,493	7,982	9,820	11,813	14,269	14,605	21,123	79,612
<b>Subtitle B. Prescription Drug Pricing Reform</b>													
<b>Part 1. Lowering Prices Through Drug Price Negotiation</b>													
Sec. 11001	Providing for Lower Prices for Certain High-Priced Single Source Drugs <sup>b</sup>												
	Budget Authority	0	0	0	0	-4,844	-9,432	-18,498	-20,807	-23,603	-24,612	-4,844	-101,796
	Estimated Outlays	0	0	0	0	-4,844	-9,432	-18,498	-20,807	-23,603	-24,612	-4,844	-101,796
Sec. 11002	Special Rule to Delay Selection and Negotiation of Biologics for Biosimilar Market Entry	Estimate included in section 11001											
Sec. 11003	Selected Drug Manufacturer Excise Tax Imposed During Noncompliance Periods	Estimate included in section 11001											
Sec. 11004	Funding												
	Budget Authority	3,000	0	0	0	0	0	0	0	0	0	3,000	3,000
	Estimated Outlays	0	333	314	314	314	314	314	314	314	314	1,275	2,845

See also CBO's Cost Estimates Explained, [www.cbo.gov/publication/54437](http://www.cbo.gov/publication/54437);  
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		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Part 2. Prescription Drug Inflation Rebates</b>													
Sec. 11101	Medicare Part B Rebate by Manufacturers <sup>b,c</sup>												
	and												
Sec. 11002	Medicare Part D Rebate by Manufacturers <sup>c</sup>												
	Budget Authority, Total	160	-2,339	-3,166	-18,191	-5,700	-5,929	-6,161	-6,446	-7,068	-7,455	-29,236	-62,295
	Estimated Outlays, Total	0	-2,309	-3,150	-18,177	-5,686	-5,915	-6,147	-6,432	-7,054	-7,441	-29,322	-62,311
	<i>On-Budget Outlays</i>	0	-2,293	-3,114	-18,129	-5,626	-5,842	-6,061	-6,338	-6,956	-7,340	-29,162	-61,699
	<i>Off-Budget Outlays</i>	0	-16	-36	-48	-60	-73	-86	-94	-98	-101	-160	-612
	Medicare												
	Budget Authority	160	-2,348	-3,298	-18,538	-6,180	-6,630	-7,204	-7,915	-9,076	-9,992	-30,204	-71,021
	Estimated Outlays	0	-2,318	-3,282	-18,524	-6,166	-6,616	-7,190	-7,901	-9,062	-9,978	-30,290	-71,037
	Medicaid												
	Budget Authority	0	138	566	994	1,328	1,791	2,350	2,928	3,548	4,162	3,026	17,805
	Estimated Outlays	0	138	566	994	1,328	1,791	2,350	2,928	3,548	4,162	3,026	17,805
	Other <sup>d</sup>												
	Budget Authority	0	-129	-434	-647	-848	-1,090	-1,307	-1,459	-1,540	-1,625	-2,058	-9,079
	Estimated Outlays	0	-129	-434	-647	-848	-1,090	-1,307	-1,459	-1,540	-1,625	-2,058	-9,079
	<i>On-Budget Outlays</i>	0	-113	-398	-599	-788	-1,017	-1,221	-1,365	-1,442	-1,524	-1,898	-8,467
	<i>Off-Budget Outlays</i>	0	-16	-36	-48	-60	-73	-86	-94	-98	-101	-160	-612
<b>Part 3. Part D Improvements and Maximum Out-of-Pocket Cap for Medicare Beneficiaries</b>													
Sec. 11201	Medicare Part D Benefit Redesign												
	Budget Authority	341	0	1,952	3,252	3,500	4,492	4,426	3,902	1,736	1,412	9,045	25,013
	Estimated Outlays	0	48	1,988	3,291	3,530	4,522	4,456	3,932	1,766	1,442	8,857	24,975

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		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 11202	Maximum Monthly Cap on Cost-Sharing Payments Under Prescription Drug Plans and MA-PD Plans												
	Budget Authority	0	10	0	15	15	15	20	15	15	20	40	125
	Estimated Outlays	0	5	3	17	15	15	20	15	15	20	40	125
<b>Part 4. Repeal of Prescription Drug Rebate Rule</b>													
Sec. 11301	Prohibiting Implementation of Rule Relating to Eliminating the Anti-Kick-Back Statute Safe Harbor Protection for Prescription Drug Rebates												
	Budget Authority	0	0	0	0	0	-16,290	-25,656	-23,394	-27,561	-29,250	0	-122,151
	Estimated Outlays	0	0	0	0	0	-16,290	-25,656	-23,394	-27,561	-29,250	0	-122,151
<b>Part 5. Miscellaneous</b>													
Sec. 11401	Coverage of Adult Vaccines Recommended by the Advisory Committee on Immunization Practices Under Medicare Part D												
	Budget Authority	0	-69	301	863	579	466	551	503	593	632	1,674	4,419
	Estimated Outlays	0	-69	301	863	579	466	551	503	593	632	1,674	4,419
Sec. 11402	Payment for Biosimilar Biological Products During Initial Period <sup>b</sup>												
	Budget Authority	0	-1	-1	-1	-2	-2	-2	-2	-2	-2	-5	-15
	Estimated Outlays	0	-1	-1	-1	-2	-2	-2	-2	-2	-2	-5	-15
Sec. 11403	Temporary Increase in Medicare Part B Payment for Certain Biosimilar Biological Products												
	Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
	Estimated Outlays	0	0	0	0	0	0	0	0	0	0	0	0

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Sec. 11404	Expanding Eligibility for Low-Income Subsidies Under Part D of the Medicare Program												
	Budget Authority	0	0	195	230	248	266	311	281	327	347	673	2,205
	Estimated Outlays	0	0	195	230	248	266	311	281	327	347	673	2,205
Sec. 11405	Improving Access to Adult Vaccines Under Medicaid and CHIP												
	Budget Authority	0	0	235	317	304	314	324	335	346	359	856	2,534
	Estimated Outlays	0	0	235	317	304	314	324	335	346	359	856	2,534
<b>Subtitle C. Affordable Care Act Subsidies</b>													
Sec. 12001	Improve Affordability and Reduce Premium Costs of Health Insurance for Consumers												
	Budget Authority	0	20,892	11,288	9,651	-8,548	-463	0	0	0	0	33,283	32,820
	Estimated Outlays	0	20,892	11,288	9,651	-8,548	-463	0	0	0	0	33,283	32,820
<b>Subtitle D. Energy Security</b>													
Sec. 13204	Clean Hydrogen <sup>c</sup>												
	Budget Authority	0	59	149	244	364	498	657	851	1,086	1,410	815	5,317
	Estimated Outlays	0	59	149	244	364	498	657	851	1,086	1,410	815	5,317
	Adjustment for Sequestration of Tax Credits <sup>e</sup>												
	Budget Authority	0	-3	-8	-14	-21	-28	-37	-49	-62	-80	-46	-302
	Estimated Outlays	0	-3	-8	-14	-21	-28	-37	-49	-62	-80	-46	-302
Sec. 13601	Reinstatement of Superfund <sup>c,f,g</sup>												
	Budget Authority	0	0	1,202	1,475	1,524	1,564	1,602	1,641	1,681	1,722	4,201	12,411
	Estimated Outlays	0	0	601	1,038	1,251	1,431	1,492	1,530	1,567	1,606	2,890	10,516
Sec. 13802	Appropriations <sup>f</sup>												
	Budget Authority	500	0	0	0	0	0	0	0	0	0	500	500
	Estimated Outlays	0	55	55	55	55	55	55	55	55	55	220	495

See also CBO's Cost Estimates Explained, [www.cbo.gov/publication/54437](http://www.cbo.gov/publication/54437);  
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<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	83,623	18,549	12,147	-2,159	-12,581	-24,529	-42,463	-43,170	-52,512	-55,497	99,578	-118,593
	<b>Estimated Outlays</b>	0	24,250	16,145	3,043	-5,948	-16,267	-32,340	-31,055	-37,944	-40,595	37,489	-120,712
	<i>On-Budget Outlays</i>	0	24,266	16,181	3,091	-5,888	-16,194	-32,254	-30,961	-37,846	-40,494	37,649	-120,100
	<i>Off-Budget Outlays</i>	0	-16	-36	-48	-60	-73	-86	-94	-98	-101	-160	-612
		<b>Increases or Decreases (-) in Revenues</b>											
<b>Subtitle A. Deficit Reduction</b>													
Sec. 10101	Corporate Alternative Minimum Tax	0	52,618	44,000	29,738	26,464	27,191	29,697	32,160	34,463	36,808	152,820	313,138
Sec. 10201	Modification of Rules for Partnership Interests Held in Connection With the Performance of Services	0	1,594	1,511	1,430	1,389	1,379	1,389	1,413	1,445	1,487	5,924	13,037
Sec. 10301	Enhancement of Internal Revenue Service Resources <sup>a</sup>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Subtitle B. Prescription Drug Pricing Reform</b>													
<b>Part 2. Prescription Drug Inflation Rebates</b>													
Sec. 11101	Medicare Part B Rebate by Manufacturers <sup>b,c</sup>												
	and												
Sec. 11002	Medicare Part D Rebate by Manufacturers <sup>c</sup>	0	696	1,792	2,651	3,610	4,550	5,440	6,141	6,588	6,938	8,749	38,406
	<i>On-Budget Revenues</i>	0	491	1,267	1,877	2,636	3,353	4,010	4,532	4,865	5,130	6,271	28,161
	<i>Off-Budget Revenues</i>	0	205	525	774	974	1,197	1,430	1,609	1,723	1,808	2,478	10,245

**Table 1.**  
**Estimated Budgetary Effects of Title I, Committee on Finance, of H.R. 5376, the Inflation Reduction Act of 2022,**  
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[www.democrats.senate.gov/imo/media/doc/inflation\\_reduction\\_act\\_of\\_2022.pdf](http://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf)

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Subtitle C. Affordable Care Act Subsidies</b>													
Sec. 12001	Improve Affordability and Reduce Premium Costs of Health Insurance for Consumers	0	1,297	-10,555	-10,586	-11,431	-154	132	53	6	0	-31,275	-31,238
	<i>On-Budget Revenues</i>	0	890	-11,280	-11,476	-11,947	-246	141	57	6	0	-33,813	-33,855
	<i>Off-Budget Revenues</i>	0	407	725	890	516	92	-9	-4	*	0	2,538	2,617
<b>Subtitle D. Energy Security</b>													
<b>Part 1. Clean Electricity and Reducing Carbon Emissions</b>													
Sec. 13101	Extension and Modification of Credit for Electricity Produced From Certain Renewable Resources	0	-1,562	-2,183	-3,317	-4,822	-6,428	-7,677	-8,232	-8,329	-8,511	-11,885	-51,062
Sec. 13102	Extension and Modification of Energy Credit	0	-2,140	-1,559	-2,458	-5,367	-2,359	-48	-38	-9	15	-11,523	-13,962
Sec. 13103	Increase in Energy Credit for Solar Facilities Placed in Service in Connection With Low-Income Communities	Estimate included in sections 13101 and 13102											
Sec. 13104	Extension and Modification of Credit for Carbon Oxide Sequestration	0	-42	-303	-469	-495	-463	-429	-388	-343	-296	-1,309	-3,229
Sec. 13105	Zero-Emission Nuclear Power Production Credit	0	0	-2,188	-3,524	-3,710	-3,838	-3,960	-4,050	-4,279	-4,452	-9,421	-30,001

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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Part 2. Clean Fuels</b>													
Sec. 13201	Extension of Incentives for Biodiesel, Renewable Diesel and Alternative Fuels	-104	-2,672	-1,780	-1,015	0	0	0	0	0	0	-5,571	-5,571
Sec. 13202	Extension of Second Generation Biofuel Incentives	-7	-17	-20	-10	0	0	0	0	0	0	-54	-54
Sec. 13203	Sustainable Aviation Fuel Credit	0	-10	-25	-14	0	0	0	0	0	0	-49	-49
Sec. 13204	Clean Hydrogen <sup>c</sup>	0	-72	-213	-366	-554	-753	-970	-1,231	-1,581	-2,108	-1,206	-7,849
<b>Part 3. Clean Energy and Efficiency Incentives for Individuals</b>													
Sec. 13301	Extension, Increase, and Modifications of Nonbusiness Energy Property Credit	-253	-1,634	-1,348	-1,324	-1,345	-1,327	-1,277	-1,301	-1,314	-1,327	-5,904	-12,451
Sec. 13302	Residential Clean Energy Credit	-52	-407	-1,021	-2,692	-2,770	-2,850	-2,935	-3,019	-3,092	-3,185	-6,942	-22,022
Sec. 13303	Energy Efficient Commercial Buildings Deduction	0	-62	-50	-46	-42	-38	-35	-32	-30	-28	-200	-362
Sec. 13304	Extension, Increase, and Modifications of New Energy Efficient Home Credit	0	-273	-193	-203	-216	-230	-241	-240	-229	-217	-887	-2,043
<b>Part 4. Clean Vehicles</b>													
Sec. 13401	Clean Vehicle Credit	0	-85	-451	-557	-681	-854	-1,024	-1,155	-1,303	-1,429	-1,775	-7,541
Sec. 13402	Credit for Previously-Owned Clean Vehicles	0	-99	-96	-120	-132	-146	-162	-179	-197	-215	-447	-1,347
Sec. 13403	Qualified Commercial Clean Vehicles	0	-189	-177	-228	-298	-388	-469	-539	-607	-687	-892	-3,583
Sec. 13404	Alternative Fuel Refueling Property Credit	0	-138	-128	-145	-164	-184	-207	-231	-257	-284	-575	-1,738

See also CBO's Cost Estimates Explained, [www.cbo.gov/publication/54437](http://www.cbo.gov/publication/54437);  
 How CBO Prepares Cost Estimates, [www.cbo.gov/publication/53519](http://www.cbo.gov/publication/53519); and Glossary, [www.cbo.gov/publication/42904](http://www.cbo.gov/publication/42904).

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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Part 5. Investment in Clean Energy Manufacturing and Energy Security</b>													
Sec. 13501	Extension of the Advanced Energy Project Credit	0	-1,463	-1,377	-915	-926	-614	-442	-280	-196	-42	-4,681	-6,255
Sec. 13502	Advanced Manufacturing Production Credit	0	-1,754	-2,502	-2,690	-3,164	-3,562	-3,937	-4,533	-4,561	-3,920	-10,110	-30,622
<b>Part 6. Superfund</b>													
Sec. 13601	Reinstatement of Superfund <sup>c,f,g</sup>	0	902	1,230	1,271	1,304	1,336	1,368	1,402	1,436	1,470	4,707	11,719
<b>Part 7. Incentives for Clean Electricity and Clean Transportation</b>													
Sec. 13701	Clean Electricity Production Credit	0	0	0	0	-12	-45	-571	-1,864	-3,497	-5,215	-12	-11,204
Sec. 13702	Clean Electricity Investment Credit	0	0	0	-39	-57	-6,575	-10,315	-10,742	-11,264	-11,865	-97	-50,858
Sec. 13703	Cost Recovery for Qualified Facilities, Qualified Property, and Energy Storage Technology	0	0	0	0	0	-26	-83	-134	-171	-211	0	-624
Sec. 13704	Clean Fuel Production Credit	0	0	0	-641	-791	-1,177	-337	0	0	0	-1,432	-2,946
<b>Part 8. Credit Monetization and Appropriations</b>													
Sec. 13801	Elective Payment for Energy Property and Electricity Produced From Certain Renewable Resources, Etc.	Estimate included in relevant sections above											

**Table 1.**  
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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Part 9. Other Provisions</b>													
Sec. 13901	Permanent Extension of Tax Rate to Fund Black Lung Disability Trust Fund	0	103	135	131	130	130	131	132	133	134	498	1,159
Sec. 13902	Increase in Research Credit Against Payroll Tax for Small Businesses	0	-16	-13	-15	-16	-18	-21	-22	-23	-24	-60	-168
<b>Total Changes in Revenues</b>		<b>-416</b>	<b>44,575</b>	<b>22,486</b>	<b>3,847</b>	<b>-4,096</b>	<b>2,557</b>	<b>3,017</b>	<b>3,091</b>	<b>2,789</b>	<b>2,836</b>	<b>66,391</b>	<b>80,680</b>
	<i>On-Budget Revenues</i>	-416	43,963	21,236	2,183	-5,586	1,268	1,596	1,486	1,066	1,028	61,375	67,818
	<i>Off-Budget Revenues</i>	0	612	1,250	1,664	1,490	1,289	1,421	1,605	1,723	1,808	5,016	12,862
<b>Net Increase or Decrease (-) in the Deficit From Changes in Direct Spending and Revenues</b>													
<b>Net Effect on the Deficit</b>		<b>416</b>	<b>-20,325</b>	<b>-6,341</b>	<b>-804</b>	<b>-1,852</b>	<b>-18,824</b>	<b>-35,357</b>	<b>-34,146</b>	<b>-40,733</b>	<b>-43,431</b>	<b>-28,902</b>	<b>-201,392</b>
	<i>On-Budget Deficit</i>	416	-19,697	-5,055	908	-302	-17,462	-33,850	-32,447	-38,912	-41,522	-23,726	-187,918
	<i>Off-Budget Deficit</i>	0	-628	-1,286	-1,712	-1,550	-1,362	-1,507	-1,699	-1,821	-1,909	-5,176	-13,474

Estimates are relative to CBO's July 2021 baseline.

Components may not sum to totals because of rounding; CHIP = Children's Health Insurance Program; JCT = staff of the Joint Committee on Taxation; MA-PD = Medicare Advantage Prescription Drug; \* = between -\$500,000 and \$500,000.

Sources: Congressional Budget Office; staff of the Joint Committee on Taxation.

On August 5, 2022, CBO issued a revision to the table published on August 3, 2022, to include estimates for Sections 13601 and 13802. As a result, the updated estimate of the deficit reduction was lowered by \$11 billion over the 2022-2031 period.

**See Notes for additional details.**

**Table 1. Notes**

**Estimated Budgetary Effects of Title I, Committee on Finance, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**

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Title I would not increase on-budget deficits after 2031.

The Budget Control Act of 2011 (BCA) requires the annual sequestration of nonexempt mandatory spending programs. The Office of Management and Budget determines which accounts are subject to reductions under the BCA. Some existing programs affected by title I are subject to sequestration; this estimate reflects the effects of sequestration on those accounts. Some new mandatory funding provided in title I also is subject to annual sequestration under the BCA. On the basis of information from the Office of Management and Budget, CBO's estimates reflect the sequestration of those accounts. (In the case of new tax credits, the effects of sequestration are included in a separate row.) For more information see Office of Management and Budget, letter to the Honorable Bernard Sanders concerning sequestration classification for certain programs in H.R. 5376, the Build Back Better Act (November 10, 2021), <https://go.usa.gov/xe8gW> (PDF, 99 KB).

- a. CBO expects that the provisions in title I that would increase funding for tax enforcement activities also would increase revenues. However, under guidelines agreed to by the legislative and executive branches, that change is not included in this cost estimate, although it would be reflected in CBO's baseline budget projections after the legislation was enacted. (For more information on those guidelines, see Congressional Budget Office, *CBO Explains Budgetary Scorekeeping Guidelines*, January 2021, [www.cbo.gov/publication/56507](http://www.cbo.gov/publication/56507).) CBO estimates that as a result of those increases in outlays, revenues would increase by \$204 billion over the 2022-2031 period.

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
<b>Increases in Revenues</b>												
Enhancement of Internal Revenue Service Resources	0	2,919	7,794	13,459	19,024	24,351	29,552	33,743	37,553	35,315	43,196	203,710

- b. Estimate includes interactions with Medicare Advantage payments and Medicare Part B premiums.
- c. This section would affect direct spending and revenues, which are shown separately.
- d. "Other" spending is for health programs of the Department of Defense, the Federal Employees Health Benefits program, and subsidies for health insurance coverage through the marketplaces established under the Affordable Care Act.
- e. This row includes estimates of the effect of sequestration on new tax credits, which are not otherwise reflected in the table. On the basis of information from the Office of Management and Budget, CBO and JCT expect sequestration to apply to the proposed tax credits in section 13204.

**Table 1. Notes****Estimated Budgetary Effects of Title I, Committee on Finance, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**[www.democrats.senate.gov/imo/media/doc/inflation\\_reduction\\_act\\_of\\_2022.pdf](http://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf)

- f. On August 5, 2022, CBO issued a revision to the table published on August 3, 2022, to include estimates of spending for sections 13601 and 13802. As a result, the updated estimate of the deficit reduction was lowered by \$11.0 billion over the 2022-2031 period. CBO's estimate of H.R. 5376, the Build Back Better Act, as passed by the House of Representatives on November 19, 2021, also did not include an estimate of the spending that would result from enacting a similar provision, section 136701. As a result, the estimated deficit for that piece of legislation also would be different, but CBO has not finished its estimate of that spending.
  
- g. JCT estimates that enacting section 13601 would increase revenues credited to the Hazardous Substance Superfund. That section also would increase spending because there is permanent authority to spend amounts available in that fund beginning the year after the funds are received. Those funds are appropriated under section 613 of division J of the Infrastructure Investment and Jobs Act, P.L. 117-58 (26 U.S.C. 9507 note (2022)), to carry out the Comprehensive Environmental Response, Compensation, and Liability Act of 1980. JCT's estimate of net revenues under section 13601 is reduced to account for indirect tax effects; however, CBO's estimate of spending is based on the full amount of revenues estimated to be collected.

**Table 2.**  
**Estimated Budgetary Effects of Title II, Committee on Agriculture, Nutrition, and Forestry, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Increases in Direct Spending</b>													
<b>Subtitle B. Conservation</b>													
Sec. 21001	Additional Agricultural Conservation Investments <sup>a</sup>												
	Budget Authority	0	850	3,442	6,365	8,110	0	0	0	0	0	18,767	18,767
	Estimated Outlays	0	178	620	1,268	2,267	3,139	2,964	2,510	1,674	694	4,333	15,314
Sec. 21002	Conservation Technical Assistance												
	Budget Authority	1,400	0	0	0	0	0	0	0	0	0	1,400	1,400
	Estimated Outlays	0	86	95	125	225	225	245	240	109	50	531	1,400
<b>Subtitle C. Rural Development</b>													
Sec. 22001	Additional Funding for Electric Loans for Renewable Energy												
	Budget Authority	1,000	0	0	0	0	0	0	0	0	0	1,000	1,000
	Estimated Outlays	0	5	60	215	280	210	130	70	25	5	560	1,000
Sec. 22002	Rural Energy for America Program <sup>a</sup>												
	Budget Authority	965	212	200	200	200	200	0	0	0	0	1,777	1,977
	Estimated Outlays	0	5	41	116	284	417	459	355	210	90	446	1,977
Sec. 22003	Biofuel Infrastructure and Agriculture Product Market Expansion												
	Budget Authority	500	0	0	0	0	0	0	0	0	0	500	500
	Estimated Outlays	0	24	65	112	130	98	56	15	0	0	331	500
Sec. 22004	USDA Assistance for Rural Electric Cooperatives												
	Budget Authority	9,700	0	0	0	0	0	0	0	0	0	9,700	9,700
	Estimated Outlays	0	50	500	920	1,310	1,680	1,780	1,640	1,090	630	2,780	9,600

See also CBO's Cost Estimates Explained, [www.cbo.gov/publication/54437](http://www.cbo.gov/publication/54437);  
 How CBO Prepares Cost Estimates, [www.cbo.gov/publication/53519](http://www.cbo.gov/publication/53519); and Glossary, [www.cbo.gov/publication/42904](http://www.cbo.gov/publication/42904).



**Table 2.**  
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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 22005	Additional USDA Rural Development Administrative Funds												
	Budget Authority	100	0	0	0	0	0	0	0	0	0	100	100
	Estimated Outlays	0	19	26	27	17	7	3	1	0	0	89	100
<b>Subtitle D. Forestry</b>													
Sec. 23001	National Forest System Restoration and Fuels Reduction Projects												
	Budget Authority	2,150	0	0	0	0	0	0	0	0	0	2,150	2,150
	Estimated Outlays	0	30	120	165	370	470	420	285	220	65	685	2,145
Sec. 23002	Competitive Grants for Non-Federal Forest Landowners												
	Budget Authority	550	0	0	0	0	0	0	0	0	0	550	550
	Estimated Outlays	0	30	90	90	85	70	65	65	35	15	295	545
Sec. 23003	State and Private Forestry Conservation Programs												
	Budget Authority	2,200	0	0	0	0	0	0	0	0	0	2,200	2,200
	Estimated Outlays	0	65	150	290	290	290	285	250	220	160	795	2,000
Sec. 23005	Administrative Costs												
	Budget Authority	100	0	0	0	0	0	0	0	0	0	100	100
	Estimated Outlays	0	15	15	15	10	10	10	10	10	5	55	100

**Table 2.**  
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	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031			
<b>Total Changes in Direct Spending</b>													
<b>Budget Authority</b>	18,665	1,062	3,642	6,565	8,310	200	0	0	0	0		38,244	38,444
<b>Estimated Outlays</b>	0	507	1,782	3,343	5,268	6,616	6,417	5,441	3,593	1,714		10,900	34,681

Estimates are relative to CBO's July 2021 baseline.  
USDA = Department of Agriculture.

Source: Congressional Budget Office.

Title II would not increase on-budget deficits after 2031.

- a. The Budget Control Act of 2011 (BCA) requires the annual sequestration of nonexempt mandatory spending programs. The Office of Management and Budget determines which accounts are subject to reductions under the BCA. Some of the accounts affected by title II are subject to sequestration; this estimate reflects the effects of sequestration on those accounts.

**Table 3.**  
**Estimated Budgetary Effects of Title III, Committee on Banking, Housing, and Urban Affairs, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
		<b>Increases in Direct Spending</b>											
Sec. 30001	Enhanced Use of Defense Production Act of 1950												
	Budget Authority	500	0	0	0	0	0	0	0	0	0	500	500
	Estimated Outlays	0	25	100	125	100	75	30	20	0	0	350	475
Sec. 30002	Improving Energy Efficiency or Water Efficiency or Climate Resilience of Affordable Housing												
	Budget Authority	1,000	0	0	0	0	0	0	0	0	0	1,000	1,000
	Estimated Outlays	0	20	65	110	135	180	230	180	60	10	330	990
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
	<b>Estimated Outlays</b>	<b>0</b>	<b>45</b>	<b>165</b>	<b>235</b>	<b>235</b>	<b>255</b>	<b>260</b>	<b>200</b>	<b>60</b>	<b>10</b>	<b>680</b>	<b>1,465</b>

Estimates are relative to CBO's July 2021 baseline.

Source: Congressional Budget Office.

Title III would not increase on-budget deficits after 2031.



Table 4.

**Estimated Budgetary Effects of Title IV, Committee on Commerce, Science, and Transportation, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**

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		By Fiscal Year, Millions of Dollars												
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031	
		<b>Increases in Direct Spending</b>												
Sec. 40001	Investing in Coastal Communities and Climate Resilience													
	Budget Authority	2,600	0	0	0	0	0	0	0	0	0	2,600	2,600	
	Estimated Outlays	0	10	230	660	945	605	100	0	0	0	1,845	2,550	
Sec. 40002	Facilities of the National Oceanic and Atmospheric Administration and National Marine Sanctuaries													
	Budget Authority	200	0	0	0	0	0	0	0	0	0	200	200	
	Estimated Outlays	0	5	25	45	65	50	8	2	0	0	140	200	
Sec. 40003	NOAA Efficient and Effective Reviews													
	Budget Authority	20	0	0	0	0	0	0	0	0	0	20	20	
	Estimated Outlays	0	2	5	5	5	3	0	0	0	0	17	20	
Sec. 40004	Oceanic and Atmospheric Research and Forecasting for Weather and Climate													
	Budget Authority	200	0	0	0	0	0	0	0	0	0	200	200	
	Estimated Outlays	0	5	35	65	60	30	5	0	0	0	165	200	
Sec. 40005	Computing Capacity and Research for Weather, Oceans, and Climate													
	Budget Authority	190	0	0	0	0	0	0	0	0	0	190	190	
	Estimated Outlays	0	2	13	35	55	55	30	0	0	0	105	190	
Sec. 40006	Acquisition of Hurricane Forecasting Aircraft													
	Budget Authority	100	0	0	0	0	0	0	0	0	0	100	100	
	Estimated Outlays	0	8	18	20	28	22	4	0	0	0	74	100	

See also CBO's Cost Estimates Explained, [www.cbo.gov/publication/54437](http://www.cbo.gov/publication/54437); How CBO Prepares Cost Estimates, [www.cbo.gov/publication/53519](http://www.cbo.gov/publication/53519); and Glossary, [www.cbo.gov/publication/42904](http://www.cbo.gov/publication/42904).



**Table 4.**  
**Estimated Budgetary Effects of Title IV, Committee on Commerce, Science, and Transportation, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
[www.democrats.senate.gov/imo/media/doc/inflation\\_reduction\\_act\\_of\\_2022.pdf](http://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf)

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 40007	Alternative Fuel and Low-Emission Aviation Technology Program												
	Budget Authority	297	0	0	0	0	0	0	0	0	0	297	297
	Estimated Outlays	0	3	19	67	86	59	35	19	6	0	175	294
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	<b>3,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,607</b>	<b>3,607</b>
	<b>Estimated Outlays</b>	<b>0</b>	<b>35</b>	<b>345</b>	<b>897</b>	<b>1,244</b>	<b>824</b>	<b>182</b>	<b>21</b>	<b>6</b>	<b>0</b>	<b>2,521</b>	<b>3,554</b>

Estimates are relative to CBO's July 2021 baseline.

NOAA = National Oceanic and Atmospheric Administration.

Source: Congressional Budget Office.

Title IV would not increase on-budget deficits after 2031.



**Table 5.**  
**Estimated Budgetary Effects of Title V, Committee on Energy and Natural Resources, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
		Increases or Decreases (-) in Direct Spending											
<b>Subtitle A. Energy</b>													
<b>Part 2. Residential Efficiency and Electrification Rebates</b>													
Sec. 50121	Home Energy Performance-Based, Whole-House Rebates												
	Budget Authority	4,300	0	0	0	0	0	0	0	0	0	4,300	4,300
	Estimated Outlays	0	30	490	860	1,230	1,230	440	20	0	0	2,610	4,300
Sec. 50122	High-Efficiency Electric Home Rebate Program												
	Budget Authority	4,500	0	0	0	0	0	0	0	0	0	4,500	4,500
	Estimated Outlays	0	30	840	1,530	1,530	470	100	0	0	0	3,930	4,500
Sec. 50123	State-Based Home Energy Efficiency Contractor Training Grants												
	Budget Authority	200	0	0	0	0	0	0	0	0	0	200	200
	Estimated Outlays	0	5	30	40	40	40	30	15	0	0	115	200
<b>Part 3. Building Efficiency and Resilience</b>													
Sec. 50131	Assistance for Latest and Zero Building Energy Code Adoption												
	Budget Authority	1,000	0	0	0	0	0	0	0	0	0	1,000	1,000
	Estimated Outlays	0	5	20	65	105	140	175	210	150	35	195	905
<b>Part 4. DOE Loan and Grant Programs</b>													
Sec. 50141	Funding for Department of Energy Loan Programs Office												
	Budget Authority	4,330	0	0	0	0	0	0	0	0	0	4,330	4,330
	Estimated Outlays	0	5	75	280	570	840	785	515	195	75	930	3,340

See also CBO's Cost Estimates Explained, [www.cbo.gov/publication/54437](http://www.cbo.gov/publication/54437); How CBO Prepares Cost Estimates, [www.cbo.gov/publication/53519](http://www.cbo.gov/publication/53519); and Glossary, [www.cbo.gov/publication/42904](http://www.cbo.gov/publication/42904).



**Table 5.**  
**Estimated Budgetary Effects of Title V, Committee on Energy and Natural Resources, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**

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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 50142	Advanced Technology Vehicle Manufacturing												
	Budget Authority	3,000	0	0	0	0	0	0	0	0	0	3,000	3,000
	Estimated Outlays	0	20	70	130	155	155	155	135	80	20	375	920
Sec. 50143	Domestic Manufacturing Conversion Grants												
	Budget Authority	2,000	0	0	0	0	0	0	0	0	0	2,000	2,000
	Estimated Outlays	0	10	150	300	590	460	295	195	0	0	1,050	2,000
Sec. 50144	Energy Infrastructure Reinvestment Financing												
	Budget Authority	5,100	0	0	0	0	0	0	0	0	0	5,100	5,100
	Estimated Outlays	0	0	50	270	680	850	730	485	285	145	1,000	3,495
Sec. 50145	Tribal Energy Loan Guarantee Program												
	Budget Authority	75	0	0	0	0	0	0	0	0	0	75	75
	Estimated Outlays	0	2	4	8	13	18	15	10	5	0	27	75
<b>Part 5. Electric Transmission</b>													
Sec. 50151	Transmission Facility Financing												
	Budget Authority	2,030	0	0	0	0	0	0	0	0	0	2,030	2,030
	Estimated Outlays	0	5	5	10	25	70	175	385	460	325	45	1,460
Sec. 50152	Grants to Facilitate the Siting of Interstate Electricity Transmission Lines												
	Budget Authority	760	0	0	0	0	0	0	0	0	0	760	760
	Estimated Outlays	0	10	45	70	100	100	100	100	100	100	225	725

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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 50153	Interregional and Offshore Wind Electricity												
	Transmission Planning, Modeling, and Analysis												
	Budget Authority	100	0	0	0	0	0	0	0	0		100	100
	Estimated Outlays	0	2	10	25	28	17	11	4	2	1	65	100
<b>Part 6. Industrial</b>													
Sec. 50161	Advanced Industrial Facilities												
	Deployment Program												
	Budget Authority	5,812	0	0	0	0	0	0	0	0		5,812	5,812
	Estimated Outlays	0	20	100	460	1,070	1,430	1,110	660	300	100	1,650	5,250
<b>Part 7. Other Energy Matters</b>													
Sec. 50171	Department of Energy Oversight												
	Budget Authority	10	0	0	0	0	0	0	0	0		10	10
	Estimated Outlays	0	1	2	2	2	2	1	0	0		7	10
Sec. 50172	National Laboratory Infrastructure												
	Budget Authority	2,000	0	0	0	0	0	0	0	0		2,000	2,000
	Estimated Outlays	0	40	170	310	400	400	370	155	105	50	920	2,000
Sec. 50173	Availability of High-Assay												
	Low-Enriched Uranium												
	Budget Authority	700	0	0	0	0	0	0	0	0		700	700
	Estimated Outlays	0	10	30	65	120	145	145	110	55	20	225	700
<b>Subtitle B. Natural Resources</b>													
<b>Part 2. Public Lands</b>													
Sec. 50221	National Parks and Public Lands												
	Conservation and Resilience												
	Budget Authority	250	0	0	0	0	0	0	0	0		250	250
	Estimated Outlays	0	40	60	52	40	27	19	10	2	0	192	250

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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 50222	National Parks and Public Lands Conservation and Ecosystem Restoration												
	Budget Authority	250	0	0	0	0	0	0	0	0	0	250	250
	Estimated Outlays	0	40	60	52	40	27	19	10	2	0	192	250
Sec. 50223	National Park Service Employees												
	Budget Authority	500	0	0	0	0	0	0	0	0	0	500	500
	Estimated Outlays	0	49	62	62	62	63	63	63	64	12	235	500
<b>Part 3. Drought Response and Preparedness</b>													
Sec. 50231	Bureau of Reclamation Domestic Water Supply Projects												
	Budget Authority	550	0	0	0	0	0	0	0	0	0	550	550
	Estimated Outlays	0	66	116	115	110	55	55	33	0	0	407	550
Sec. 50232	Canal Improvement Projects												
	Budget Authority	25	0	0	0	0	0	0	0	0	0	25	25
	Estimated Outlays	0	6	7	7	5	0	0	0	0	0	25	25
<b>Part 4. Insular Affairs</b>													
Sec. 50241	Office of Insular Affairs Climate Change Technical Assistance												
	Budget Authority	16	0	0	0	0	0	0	0	0	0	16	16
	Estimated Outlays	0	1	2	2	2	2	2	2	2	1	7	16
<b>Part 5. Offshore Wind</b>													
Sec. 50251	Leasing on the Outer Continental Shelf												
	Budget Authority	0	0	0	0	-20	-28	-28	-28	-28	-28	-20	-160
	Estimated Outlays	0	0	0	0	-20	-28	-28	-28	-28	-28	-20	-160

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**Table 5.**  
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		By Fiscal Year, Millions of Dollars												
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031	
<b>Part 6. Fossil Fuel Resources</b>														
Sec. 50261, 50262, 50263, 50264, 50265														
	Budget Authority	0	-235	-44	-22	-26	-23	-19	-41	-35	-39	-327	-484	
	Estimated Outlays	0	-235	-44	-22	-26	-23	-19	-41	-35	-39	-327	-484	
<b>Part 7. United States Geological Survey</b>														
Sec. 50271	United States Geological Survey 3D Elevation Program													
	Budget Authority	24	0	0	0	0	0	0	0	0	0	24	24	
	Estimated Outlays	0	7	8	6	2	1	0	0	0	0	23	24	
<b>Part 8. Other Natural Resources Matters</b>														
Sec. 50281	Department of the Interior Oversight													
	Budget Authority	10	0	0	0	0	0	0	0	0	0	10	10	
	Estimated Outlays	0	5	2	2	1	*	*	*	*	*	10	10	
<b>Subtitle C. Environmental Reviews</b>														
Sec. 50301	Department of Energy													
	Budget Authority	125	0	0	0	0	0	0	0	0	0	125	125	
	Estimated Outlays	0	10	20	25	25	25	15	5	0	0	80	125	
Sec. 50302	Federal Energy Regulatory Commission													
	Budget Authority	100	0	0	0	0	0	0	0	0	0	100	100	
	Estimated Outlays	0	5	15	20	20	20	15	5	0	0	60	100	
Sec. 50303	Department of the Interior													
	Budget Authority	150	0	0	0	0	0	0	0	0	0	150	150	
	Estimated Outlays	0	30	40	40	35	5	0	0	0	0	145	150	

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	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031	
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031			
<b>Total Changes in Direct Spending</b>													
<b>Budget Authority</b>	37,917	-235	-44	-22	-46	-51	-47	-69	-63	-67	37,570	37,273	
<b>Estimated Outlays</b>	0	219	2,439	4,786	6,954	6,541	4,778	3,058	1,744	817	14,398	31,336	

Estimates are relative to CBO's July 2021 baseline.

DOE = Department of Energy; \* = between zero and \$500,000.

Source: Congressional Budget Office.

CBO cannot determine whether part 6 of title V would increase or decrease deficits after 2031 because there is significant uncertainty about federal mineral leasing and energy development activities and related receipts after 2031. The remaining provisions of title V would not increase deficits after 2031.



**Table 6.**  
**Estimated Budgetary Effects of Title VI, Committee on Environment and Public Works, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
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		By Fiscal Year, Millions of Dollars												
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031	
		<b>Increases in Direct Spending</b>												
<b>Subtitle A. Air Pollution</b>														
Sec. 60101	Clean Heavy-Duty Vehicles													
	Budget Authority	1,000	0	0	0	0	0	0	0	0	0	1,000	1,000	
	Estimated Outlays	0	20	57	96	150	200	185	147	106	39	323	1,000	
Sec. 60102	Grants to Reduce Air Pollution at Ports													
	Budget Authority	3,000	0	0	0	0	0	0	0	0	0	3,000	3,000	
	Estimated Outlays	0	49	190	379	531	619	580	387	196	69	1,149	3,000	
Sec. 60103	Greenhouse Gas Reduction Fund													
	Budget Authority	27,000	0	0	0	0	0	0	0	0	0	27,000	27,000	
	Estimated Outlays	0	465	2,420	4,755	5,980	4,694	1,573	93	0	0	13,620	19,980	
Sec. 60104	Diesel Emissions Reductions													
	Budget Authority	60	0	0	0	0	0	0	0	0	0	60	60	
	Estimated Outlays	0	42	18	0	0	0	0	0	0	0	60	60	
Sec. 60105	Funding to Address Air Pollution													
	Budget Authority	281	0	0	0	0	0	0	0	0	0	281	281	
	Estimated Outlays	0	70	132	51	20	8	0	0	0	0	273	281	
Sec. 60106	Funding to Address Air Pollution at Schools													
	Budget Authority	50	0	0	0	0	0	0	0	0	0	50	50	
	Estimated Outlays	0	22	22	6	0	0	0	0	0	0	50	50	
Sec. 60107	Low Emissions Electricity Program													
	Budget Authority	87	0	0	0	0	0	0	0	0	0	87	87	
	Estimated Outlays	0	36	30	14	7	0	0	0	0	0	87	87	

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**Table 6.**  
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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 60108	Funding for Section 211(O) of the Clean Air Act												
	Budget Authority	15	0	0	0	0	0	0	0	0	0	15	15
	Estimated Outlays	0	6	8	1	0	0	0	0	0	0	15	15
Sec. 60109	Funding for Implementation of the American Innovation and Manufacturing Act												
	Budget Authority	39	0	0	0	0	0	0	0	0	0	39	39
	Estimated Outlays	0	15	12	8	4	0	0	0	0	0	39	39
Sec. 60110	Funding for Enforcement Technology and Public Information												
	Budget Authority	25	0	0	0	0	0	0	0	0	0	25	25
	Estimated Outlays	0	14	11	0	0	0	0	0	0	0	25	25
Sec. 60111	Greenhouse Gas Corporate Reporting												
	Budget Authority	5	0	0	0	0	0	0	0	0	0	5	5
	Estimated Outlays	0	3	2	0	0	0	0	0	0	0	5	5
Sec. 60112	Environmental Product Declaration Assistance												
	Budget Authority	250	0	0	0	0	0	0	0	0	0	250	250
	Estimated Outlays	0	70	80	62	25	13	0	0	0	0	237	250
Sec. 60113	Methane Emissions Reduction Program												
	Budget Authority	1,550	0	0	0	0	0	0	0	0	0	1,550	1,550
	Estimated Outlays	0	77	232	341	496	310	47	31	15	1	1,146	1,550
Sec. 60114	Climate Pollution Reduction Grants												
	Budget Authority	5,000	0	0	0	0	0	0	0	0	0	5,000	5,000
	Estimated Outlays	0	84	320	638	928	940	720	300	120	0	1,970	4,050

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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 60115	Environmental Protection Agency Efficient, Accurate, and Timely Reviews												
	Budget Authority	40	0	0	0	0	0	0	0	0	0	40	40
	Estimated Outlays	0	10	12	12	6	0	0	0	0	0	40	40
Sec. 60116	Low-Embodied Carbon Labeling for Construction Materials												
	Budget Authority	100	0	0	0	0	0	0	0	0	0	100	100
	Estimated Outlays	0	23	42	25	10	0	0	0	0	0	100	100
<b>Subtitle B. Hazardous Materials</b>													
Sec. 60201	Environmental and Climate Justice Block Grants												
	Budget Authority	3,000	0	0	0	0	0	0	0	0	0	3,000	3,000
	Estimated Outlays	0	185	394	639	722	595	346	101	18	0	1,940	3,000
<b>Subtitle C. United States Fish and Wildlife Service</b>													
Sec. 60301	Endangered Species Act Recovery Plans												
	Budget Authority	125	0	0	0	0	0	0	0	0	0	125	125
	Estimated Outlays	0	40	40	30	10	5	0	0	0	0	120	125
Sec. 60302	Funding for the United States Fish and Wildlife Service to Address Climate- Induced Weather Events												
	Budget Authority	125	0	0	0	0	0	0	0	0	0	125	125
	Estimated Outlays	0	30	30	40	15	5	5	0	0	0	115	125

See also CBO's Cost Estimates Explained, [www.cbo.gov/publication/54437](http://www.cbo.gov/publication/54437);  
How CBO Prepares Cost Estimates, [www.cbo.gov/publication/53519](http://www.cbo.gov/publication/53519); and Glossary, [www.cbo.gov/publication/42904](http://www.cbo.gov/publication/42904).



**Table 6.**  
**Estimated Budgetary Effects of Title VI, Committee on Environment and Public Works, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
[www.democrats.senate.gov/imo/media/doc/inflation\\_reduction\\_act\\_of\\_2022.pdf](http://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf)

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
<b>Subtitle D. Council on Environmental Quality</b>													
Sec. 60401	Environmental and Climate Data Collection												
	Budget Authority	33	0	0	0	0	0	0	0	0	0	33	33
	Estimated Outlays	0	5	8	8	8	4	0	0	0	0	29	33
Sec. 60402	Council On Environmental Quality Efficient and Effective Environmental Reviews												
	Budget Authority	30	0	0	0	0	0	0	0	0	0	30	30
	Estimated Outlays	0	3	8	8	8	3	0	0	0	0	27	30
<b>Subtitle E. Transportation and Infrastructure</b>													
Sec. 60501	Neighborhood Access and Equity Grant Program												
	Budget Authority	3,045	0	0	0	0	0	0	0	0	0	3,045	3,045
	Estimated Outlays	0	40	200	400	660	640	515	240	105	0	1,300	2,800
Sec. 60502	Assistance for Federal Buildings												
	Budget Authority	250	0	0	0	0	0	0	0	0	0	250	250
	Estimated Outlays	0	15	15	25	40	40	40	40	25	10	95	250
Sec. 60503	Use of Low-Carbon Materials												
	Budget Authority	2,150	0	0	0	0	0	0	0	0	0	2,150	2,150
	Estimated Outlays	0	100	100	130	200	350	400	400	250	220	530	2,150
Sec. 60504	General Services Administration Emerging Technologies												
	Budget Authority	975	0	0	0	0	0	0	0	0	0	975	975
	Estimated Outlays	0	50	50	75	100	100	100	200	200	100	275	975
Sec. 60505	Environmental Review Implementation Funds												
	Budget Authority	100	0	0	0	0	0	0	0	0	0	100	100
	Estimated Outlays	0	2	13	26	30	24	0	0	0	0	71	95

See also CBO's Cost Estimates Explained, [www.cbo.gov/publication/54437](http://www.cbo.gov/publication/54437);  
How CBO Prepares Cost Estimates, [www.cbo.gov/publication/53519](http://www.cbo.gov/publication/53519); and Glossary, [www.cbo.gov/publication/42904](http://www.cbo.gov/publication/42904).



**Table 6.**  
**Estimated Budgetary Effects of Title VI, Committee on Environment and Public Works, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
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		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 60506	Low-Carbon Transportation Materials Grants												
	Budget Authority	2,000	0	0	0	0	0	0	0	0	0	2,000	2,000
	Estimated Outlays	0	10	30	195	365	545	475	80	0	0	600	1,700
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	<b>50,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,335</b>	<b>50,335</b>
	<b>Estimated Outlays</b>	<b>0</b>	<b>1,486</b>	<b>4,476</b>	<b>7,964</b>	<b>10,315</b>	<b>9,095</b>	<b>4,986</b>	<b>2,019</b>	<b>1,035</b>	<b>439</b>	<b>24,241</b>	<b>41,815</b>
		<b>Increases in Revenues</b>											
<b>Subtitle A. Air Pollution</b>													
Sec. 60113	Methane Emissions Reduction Program	0	0	0	0	850	1,350	1,400	1,200	1,050	500	850	6,350
		<b>Net Increase or Decrease (-) in the Deficit From Changes in Direct Spending and Revenues</b>											
<b>Effect on the Deficit</b>		<b>0</b>	<b>1,486</b>	<b>4,476</b>	<b>7,964</b>	<b>9,465</b>	<b>7,745</b>	<b>3,586</b>	<b>819</b>	<b>-15</b>	<b>-61</b>	<b>23,391</b>	<b>35,465</b>

Estimates are relative to CBO's July 2021 baseline.

Source: Congressional Budget Office.

Title VI would not increase on-budget deficits after 2031.



**Table 7.**  
**Estimated Budgetary Effects of Title VII, Committee on Homeland Security and Governmental Affairs, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
[www.democrats.senate.gov/imo/media/doc/inflation\\_reduction\\_act\\_of\\_2022.pdf](http://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf)

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
		Increases or Decreases (-) in Direct Spending											
Sec. 70001	DHS Office of Chief Readiness Support Officer												
	Budget Authority	500	0	0	0	0	0	0	0	0	0	500	500
	Estimated Outlays	0	35	93	141	131	73	24	3	0	0	400	500
Sec. 70002	United States Postal Service Clean Fleets <sup>a</sup>												
	Budget Authority	3,000	0	0	0	0	0	0	0	0	0	3,000	3,000
	Estimated Outlays	0	120	300	435	480	540	450	375	300	0	1,335	3,000
	<i>On-Budget Outlays</i>	3,000	0	0	0	0	0	0	0	0	0	3,000	3,000
	<i>Off-Budget Outlays</i>	-3,000	120	300	435	480	540	450	375	300	0	-1,665	0
Sec. 70003	United States Postal Service Office of Inspector General												
	Budget Authority	15	0	0	0	0	0	0	0	0	0	15	15
	Estimated Outlays	0	3	3	3	3	2	1	0	0	0	12	15
Sec. 70004	Government Accountability Office Oversight												
	Budget Authority	25	0	0	0	0	0	0	0	0	0	25	25
	Estimated Outlays	0	2	2	3	3	3	3	3	3	3	10	25
Sec. 70005	Office of Management and Budget Oversight												
	Budget Authority	25	0	0	0	0	0	0	0	0	0	25	25
	Estimated Outlays	0	5	7	7	6	0	0	0	0	0	25	25
Sec. 70006	FEMA Building Materials Program												
	Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
	Estimated Outlays	0	5	8	12	33	3	0	0	0	0	58	61

**Table 7.**  
**Estimated Budgetary Effects of Title VII, Committee on Homeland Security and Governmental Affairs, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
[www.democrats.senate.gov/imo/media/doc/inflation\\_reduction\\_act\\_of\\_2022.pdf](http://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf)

		By Fiscal Year, Millions of Dollars											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031
Sec. 70007	Federal Permitting Improvement Steering Council Environmental Review Improvement Fund Mandatory Funding												
	Budget Authority	70	70	70	70	70	0	0	0	0	0	350	350
	Estimated Outlays	0	25	35	40	60	60	50	40	20	20	160	350
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	<b>3,635</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,915</b>	<b>3,915</b>
	<b>Estimated Outlays</b>	<b>0</b>	<b>195</b>	<b>448</b>	<b>641</b>	<b>716</b>	<b>681</b>	<b>528</b>	<b>421</b>	<b>323</b>	<b>23</b>	<b>2,000</b>	<b>3,976</b>
	<i>On-Budget Outlays</i>	<i>3,000</i>	<i>75</i>	<i>148</i>	<i>206</i>	<i>236</i>	<i>141</i>	<i>78</i>	<i>46</i>	<i>23</i>	<i>23</i>	<i>3,665</i>	<i>3,976</i>
	<i>Off-Budget Outlays</i>	<i>-3,000</i>	<i>120</i>	<i>300</i>	<i>435</i>	<i>480</i>	<i>540</i>	<i>450</i>	<i>375</i>	<i>300</i>	<i>0</i>	<i>-1,665</i>	<i>0</i>

Estimates are relative to CBO's July 20212 baseline.

DHS = Department of Homeland Security; FEMA = Federal Emergency Management Agency.

Source: Congressional Budget Office.

Title VII would not increase on-budget deficits after 2031.

- a. Postal Service cash flows are recorded in the Postal Service Fund in the federal budget and are classified as off-budget. The legislation would transfer funds from the Treasury to the Postal Service Fund; that transfer would be classified as an on-budget transaction.

**Table 8.**  
**Estimated Budgetary Effects of Title VIII, Committee on Indian Affairs, of H.R. 5376, the Inflation Reduction Act of 2022, as Amended in the Nature of a Substitute (ERN22335) and Posted on the Website of the Senate Majority Leader on July 27, 2022**  
[www.democrats.senate.gov/imo/media/doc/inflation\\_reduction\\_act\\_of\\_2022.pdf](http://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf)

		By Fiscal Year, Millions of Dollars												
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-2026	2022-2031	
		<b>Increases in Direct Spending</b>												
Sec. 80001	Tribal Climate Resilience													
	Budget Authority	235	0	0	0	0	0	0	0	0	0	235	235	
	Estimated Outlays	0	15	53	57	48	43	17	2	0	0	173	235	
Sec. 80002	Native Hawaiian Climate Resilience													
	Budget Authority	25	0	0	0	0	0	0	0	0	0	25	25	
	Estimated Outlays	0	3	6	6	5	4	1	0	0	0	20	25	
Sec. 80003	Tribal Electrification Program													
	Budget Authority	150	0	0	0	0	0	0	0	0	0	150	150	
	Estimated Outlays	0	8	26	41	38	22	11	4	0	0	113	150	
Sec. 80004	Emergency Drought Relief for Tribes													
	Budget Authority	13	0	0	0	0	0	0	0	0	0	13	13	
	Estimated Outlays	0	3	3	3	3	1	0	0	0	0	12	13	
<b>Total Changes in Direct Spending</b>														
	<b>Budget Authority</b>	<b>423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>423</b>	<b>423</b>	
	<b>Estimated Outlays</b>	<b>0</b>	<b>29</b>	<b>88</b>	<b>107</b>	<b>94</b>	<b>70</b>	<b>29</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>318</b>	<b>423</b>	

Estimates are relative to CBO's July 2021 baseline.

Source: Congressional Budget Office.

Title VIII would not increase on-budget deficits after 2031.