

113TH CONGRESS
2D SESSION

S. 2789

To amend part B of the Individuals with Disabilities Education Act to provide full Federal funding of such part.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 10, 2014

Mr. HARKIN (for himself, Mr. LEAHY, Mr. DURBIN, Mrs. MURRAY, Mr. WHITEHOUSE, Mr. REED, Mr. JOHNSON of South Dakota, Mr. BENNET, Mrs. SHAHEEN, Mr. CASEY, Mr. BLUMENTHAL, Ms. WARREN, and Mrs. HAGAN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend part B of the Individuals with Disabilities Education Act to provide full Federal funding of such part.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “IDEA Full Funding
5 Act”.

6 **SEC. 2. AMENDMENTS TO IDEA.**

7 Section 611(i) of the Individuals with Disabilities
8 Education Act (20 U.S.C. 1411(i)) is amended to read
9 as follows:

1 “(i) FUNDING.—For the purpose of carrying out this
2 part, other than section 619, there are authorized to be
3 appropriated—

4 “(1) \$12,955,841,000 for fiscal year 2015, and
5 there are hereby appropriated, out of any money in
6 the Treasury not otherwise appropriated,
7 \$1,377,986,000 for fiscal year 2015, which shall be-
8 come available for obligation on July 1, 2015, and
9 shall remain available through September 30, 2016;

10 “(2) \$14,497,834,000 for fiscal year 2016, and
11 there are hereby appropriated, out of any money in
12 the Treasury not otherwise appropriated,
13 \$2,919,979,000 for fiscal year 2016, which shall be-
14 come available for obligation on July 1, 2016, and
15 shall remain available through September 30, 2017;

16 “(3) \$16,223,354,000 for fiscal year 2017, and
17 there are hereby appropriated, out of any money in
18 the Treasury not otherwise appropriated,
19 \$4,645,499,000 for fiscal year 2017, which shall be-
20 come available for obligation on July 1, 2017, and
21 shall remain available through September 30, 2018;

22 “(4) \$18,154,243,000 for fiscal year 2018, and
23 there are hereby appropriated, out of any money in
24 the Treasury not otherwise appropriated,
25 \$6,576,388,000 for fiscal year 2018, which shall be-

1 come available for obligation on July 1, 2018, and
2 shall remain available through September 30, 2019;

3 “(5) \$20,314,946,000 for fiscal year 2019, and
4 there are hereby appropriated, out of any money in
5 the Treasury not otherwise appropriated,
6 \$8,737,091,000 for fiscal year 2019, which shall be-
7 come available for obligation on July 1, 2019, and
8 shall remain available through September 30, 2020;

9 “(6) \$22,732,813,000 for fiscal year 2020, and
10 there are hereby appropriated, out of any money in
11 the Treasury not otherwise appropriated,
12 \$11,154,958,000 for fiscal year 2020, which shall
13 become available for obligation on July 1, 2020, and
14 shall remain available through September 30, 2021;

15 “(7) \$25,438,452,000 for fiscal year 2021, and
16 there are hereby appropriated, out of any money in
17 the Treasury not otherwise appropriated,
18 \$13,860,597,000 for fiscal year 2021, which shall
19 become available for obligation on July 1, 2021, and
20 shall remain available through September 30, 2022;

21 “(8) \$28,466,114,000 for fiscal year 2022, and
22 there are hereby appropriated, out of any money in
23 the Treasury not otherwise appropriated,
24 \$16,888,259,000 for fiscal year 2022, which shall

1 “(1) PHASE-IN OF TAX.—In the case of any
2 high-income taxpayer, there is hereby imposed for a
3 taxable year (in addition to any other tax imposed
4 by this subtitle) a tax equal to the product of—

5 “(A) the amount determined under para-
6 graph (2), and

7 “(B) a fraction (not to exceed 1)—

8 “(i) the numerator of which is the ex-
9 cess of—

10 “(I) the taxpayer’s adjusted
11 gross income, over

12 “(II) the dollar amount in effect
13 under subsection (c)(1), and

14 “(ii) the denominator of which is the
15 dollar amount in effect under subsection
16 (c)(1).

17 “(2) AMOUNT OF TAX.—The amount of tax de-
18 termined under this paragraph is an amount equal
19 to the excess (if any) of—

20 “(A) the tentative fair share tax for the
21 taxable year, over

22 “(B) the excess of—

23 “(i) the sum of—

24 “(I) the regular tax liability (as
25 defined in section 26(b)) for the tax-

1 able year, determined without regard
2 to any tax liability determined under
3 this section,

4 “(II) the tax imposed by section
5 55 for the taxable year, plus

6 “(III) the payroll tax for the tax-
7 able year, over

8 “(ii) the credits allowable under part
9 IV of subchapter A (other than sections
10 27(a), 31, and 34).

11 “(b) TENTATIVE FAIR SHARE TAX.—For purposes
12 of this section—

13 “(1) IN GENERAL.—The tentative fair share tax
14 for the taxable year is 30 percent of the excess of—

15 “(A) the adjusted gross income of the tax-
16 payer, over

17 “(B) the modified charitable contribution
18 deduction for the taxable year.

19 “(2) MODIFIED CHARITABLE CONTRIBUTION
20 DEDUCTION.—For purposes of paragraph (1)—

21 “(A) IN GENERAL.—The modified chari-
22 table contribution deduction for any taxable
23 year is an amount equal to the amount which
24 bears the same ratio to the deduction allowable

1 under section 170 (section 642(c) in the case of
2 a trust or estate) for such taxable year as—

3 “(i) the amount of itemized deduc-
4 tions allowable under the regular tax (as
5 defined in section 55) for such taxable
6 year, determined after the application of
7 section 68, bears to

8 “(ii) such amount, determined before
9 the application of section 68.

10 “(B) TAXPAYER MUST ITEMIZE.—In the
11 case of any individual who does not elect to
12 itemize deductions for the taxable year, the
13 modified charitable contribution deduction shall
14 be zero.

15 “(c) HIGH-INCOME TAXPAYER.—For purposes of this
16 section—

17 “(1) IN GENERAL.—The term ‘high-income tax-
18 payer’ means, with respect to any taxable year, any
19 taxpayer (other than a corporation) with an adjusted
20 gross income for such taxable year in excess of
21 \$1,000,000 (50 percent of such amount in the case
22 of a married individual who files a separate return).

23 “(2) INFLATION ADJUSTMENT.—

24 “(A) IN GENERAL.—In the case of a tax-
25 able year beginning after 2016, the \$1,000,000

1 amount under paragraph (1) shall be increased
2 by an amount equal to—

3 “(i) such dollar amount, multiplied by

4 “(ii) the cost-of-living adjustment de-
5 termined under section 1(f)(3) for the cal-
6 endar year in which the taxable year be-
7 gins, determined by substituting ‘calendar
8 year 2015’ for ‘calendar year 1992’ in sub-
9 paragraph (B) thereof.

10 “(B) ROUNDING.—If any amount as ad-
11 justed under subparagraph (A) is not a multiple
12 of \$10,000, such amount shall be rounded to
13 the next lowest multiple of \$10,000.

14 “(d) PAYROLL TAX.—For purposes of this section,
15 the payroll tax for any taxable year is an amount equal
16 to the excess of—

17 “(1) the taxes imposed on the taxpayer under
18 sections 1401, 1411, 3101, 3201, and 3211(a) (to
19 the extent such tax is attributable to the rate of tax
20 in effect under section 3101) with respect to such
21 taxable year or wages or compensation received dur-
22 ing such taxable year, over

23 “(2) the deduction allowable under section
24 164(f) for such taxable year.

1 “(e) SPECIAL RULE FOR ESTATES AND TRUSTS.—
2 For purposes of this section, in the case of an estate or
3 trust, adjusted gross income shall be computed in the
4 manner described in section 67(e).

5 “(f) NOT TREATED AS TAX IMPOSED BY THIS CHAP-
6 TER FOR CERTAIN PURPOSES.—The tax imposed under
7 this section shall not be treated as tax imposed by this
8 chapter for purposes of determining the amount of any
9 credit under this chapter (other than the credit allowed
10 under section 27(a)) or for purposes of section 55.”.

11 (b) CLERICAL AMENDMENT.—The table of parts for
12 subchapter A of chapter 1 of the Internal Revenue Code
13 of 1986 is amended by adding at the end the following
14 new item:

 “PART VIII—FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2015.

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