TIER A, AMDT #13

Amendment to the Chairman's Mark

Offered by Representatives Huffman, Van Hollen, Pascrell, McDermott, Pocan, and Cárdenas

Full Funding for the Individuals with Disabilities Education Act (IDEA)

1. Increase mandatory budget authority and outlays for Function 500 by the following amounts in billions of dollars to put the federal government on a path to meeting its commitment to America's children and schools by providing 40 percent of the average per pupil expenditure for special education.

	2015	*2016*	*2017*	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*
BA	1.433	3.045	4.859	6.900	9.195	11.777	14.681	17.948	21.624	37.231
Outlays	0.721	1.938	3.467	5.239	7.296	9.610	12.213	15.141	18.435	27.909

2. Adjust the aggregate levels of revenue by amounts equal to the foregoing outlay changes in paragraph 1, reflecting the reduction or elimination of tax subsidies for the major integrated oil companies, and adoption of selected business tax reform proposals from Title III of the Tax Reform Act of 2014 such as repealing the existing exemptions to the $1 million limit on compensation for CEOs and other specified corporate employees that a publicly traded corporation can deduct as a business expense.

3. Make all necessary and conforming changes to the Chairman's mark.

4. Amend the committee report to reflect the following policy assumptions:

   The resolution fulfills the commitment to America's children and schools by providing mandatory funding so that by 2024, the federal government will be paying its fair share of the cost of educating students with disabilities. In 1975, Congress took the critical step of passing the Individuals with Disabilities Education Act (IDEA) and guaranteeing that every child with disabilities would have the opportunity to reach his or her full potential. That law pledged that the federal government would provide 40 percent of the average per pupil expenditure for special education. However, that pledge of full funding has never been met: funding in 2013 covered only 15.3 percent of the average costs, and 2014 funding is estimated to cover only about 16 percent, which puts a strain on local educational resources. This resolution puts the federal government on a ten-year glide path to full funding for IDEA.

The resolution accommodates this necessary level of mandatory funding for IDEA by reducing or eliminating tax subsidies for the major integrated oil companies, and by using selected business tax reform proposals from the Tax Reform Act of 2014 such as repealing the existing exemptions to the $1 million limit on compensation for CEOs and other specified corporate employees that a publicly traded corporation can deduct as a business expense.