

“(ii) COVERED MOTOR VEHICLE SAFETY PENALTY COLLECTIONS.—For purposes of this subparagraph, the term ‘covered motor vehicle safety penalty collections’ means any amount collected in connection with a civil penalty under section 30165 of title 49, United States Code, reduced by any award authorized by the Secretary of Transportation to be paid to any person in connection with information provided by such person related to a violation of chapter 301 of such title which is a predicate to such civil penalty.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts collected after the date of the enactment of this Act. 26 USC 9503 note.

**SEC. 31203. APPROPRIATION FROM LEAKING UNDERGROUND STORAGE TANK TRUST FUND.**

(a) IN GENERAL.—Subsection (c) of section 9508 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph: 26 USC 9508.

“(4) ADDITIONAL TRANSFER TO HIGHWAY TRUST FUND.—Out of amounts in the Leaking Underground Storage Tank Trust Fund there is hereby appropriated—

“(A) on the date of the enactment of the FAST Act, \$100,000,000,

“(B) on October 1, 2016, \$100,000,000, and

“(C) on October 1, 2017, \$100,000,000,

to be transferred under section 9503(f)(9) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.”.

(b) CONFORMING AMENDMENT.—Section 9508(c)(1) of the Internal Revenue Code of 1986 is amended by striking “paragraphs (2) and (3)” and inserting “paragraphs (2), (3), and (4)”.

## TITLE XXXII—OFFSETS

### Subtitle A—Tax Provisions

**SEC. 32101. REVOCATION OR DENIAL OF PASSPORT IN CASE OF CERTAIN UNPAID TAXES.** 22 USC 2714a.

(a) IN GENERAL.—Subchapter D of chapter 75 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

**“SEC. 7345. REVOCATION OR DENIAL OF PASSPORT IN CASE OF CERTAIN TAX DELINQUENCIES.** 26 USC 7345 note.

“(a) IN GENERAL.—If the Secretary receives certification by the Commissioner of Internal Revenue that an individual has a seriously delinquent tax debt, the Secretary shall transmit such certification to the Secretary of State for action with respect to denial, revocation, or limitation of a passport pursuant to section 32101 of the FAST Act.

“(b) SERIOUSLY DELINQUENT TAX DEBT.—

“(1) IN GENERAL.—For purposes of this section, the term ‘seriously delinquent tax debt’ means an unpaid, legally enforceable Federal tax liability of an individual—

“(A) which has been assessed,

“(B) which is greater than \$50,000, and

“(C) with respect to which—

“(i) a notice of lien has been filed pursuant to section 6323 and the administrative rights under section 6320 with respect to such filing have been exhausted or have lapsed, or

“(ii) a levy is made pursuant to section 6331.

“(2) EXCEPTIONS.—Such term shall not include—

“(A) a debt that is being paid in a timely manner pursuant to an agreement to which the individual is party under section 6159 or 7122, and

“(B) a debt with respect to which collection is suspended with respect to the individual—

“(i) because a due process hearing under section 6330 is requested or pending, or

“(ii) because an election under subsection (b) or (c) of section 6015 is made or relief under subsection (f) of such section is requested.

“(c) REVERSAL OF CERTIFICATION.—

“(1) IN GENERAL.—In the case of an individual with respect to whom the Commissioner makes a certification under subsection (a), the Commissioner shall notify the Secretary (and the Secretary shall subsequently notify the Secretary of State) if such certification is found to be erroneous or if the debt with respect to such certification is fully satisfied or ceases to be a seriously delinquent tax debt by reason of subsection (b)(2).

“(2) TIMING OF NOTICE.—

“(A) FULL SATISFACTION OF DEBT.—In the case of a debt that has been fully satisfied or has become legally unenforceable, such notification shall be made not later than the date required for issuing the certificate of release of lien with respect to such debt under section 6325(a).

“(B) INNOCENT SPOUSE RELIEF.—In the case of an individual who makes an election under subsection (b) or (c) of section 6015, or requests relief under subsection (f) of such section, such notification shall be made not later than 30 days after any such election or request.

“(C) INSTALLMENT AGREEMENT OR OFFER-IN-COMPROMISE.—In the case of an installment agreement under section 6159 or an offer-in-compromise under section 7122, such notification shall be made not later than 30 days after such agreement is entered into or such offer is accepted by the Secretary.

“(D) ERRONEOUS CERTIFICATION.—In the case of a certification found to be erroneous, such notification shall be made as soon as practicable after such finding.

“(d) CONTEMPORANEOUS NOTICE TO INDIVIDUAL.—The Commissioner shall contemporaneously notify an individual of any certification under subsection (a), or any reversal of certification under subsection (c), with respect to such individual. Such notice shall include a description in simple and nontechnical terms of the right to bring a civil action under subsection (e).

“(e) JUDICIAL REVIEW OF CERTIFICATION.—

“(1) IN GENERAL.—After the Commissioner notifies an individual under subsection (d), the taxpayer may bring a civil action against the United States in a district court of the

United States or the Tax Court to determine whether the certification was erroneous or whether the Commissioner has failed to reverse the certification.

“(2) DETERMINATION.—If the court determines that such certification was erroneous, then the court may order the Secretary to notify the Secretary of State that such certification was erroneous.

“(f) ADJUSTMENT FOR INFLATION.—In the case of a calendar year beginning after 2016, the dollar amount in subsection (a) shall be increased by an amount equal to—

“(1) such dollar amount, multiplied by

“(2) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting ‘calendar year 2015’ for ‘calendar year 1992’ in subparagraph (B) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of \$1,000, such amount shall be rounded to the nearest multiple of \$1,000.

“(g) DELEGATION OF CERTIFICATION.—A certification under subsection (a) or reversal of certification under subsection (c) may only be delegated by the Commissioner of Internal Revenue to the Deputy Commissioner for Services and Enforcement, or the Commissioner of an operating division, of the Internal Revenue Service.”

(b) INFORMATION INCLUDED IN NOTICE OF LIEN AND LEVY.—

(1) NOTICE OF LIEN.—Section 6320(a)(3) of such Code is amended by striking “and” at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting “; and”, and by adding at the end the following new subparagraph:

26 USC 6320.

“(E) the provisions of section 7345 relating to the certification of seriously delinquent tax debts and the denial, revocation, or limitation of passports of individuals with such debts pursuant to section 32101 of the FAST Act.”

(2) NOTICE OF LEVY.—Section 6331(d)(4) of such Code is amended by striking “and” at the end of subparagraph (E), by striking the period at the end of subparagraph (F) and inserting “; and”, and by adding at the end the following new subparagraph:

“(G) the provisions of section 7345 relating to the certification of seriously delinquent tax debts and the denial, revocation, or limitation of passports of individuals with such debts pursuant to section 32101 of the FAST Act.”

(c) AUTHORITY FOR INFORMATION SHARING.—

(1) IN GENERAL.—Section 6103(k) of such Code is amended by adding at the end the following new paragraph:

26 USC 6103.

“(11) DISCLOSURE OF RETURN INFORMATION TO DEPARTMENT OF STATE FOR PURPOSES OF PASSPORT REVOCATION UNDER SECTION 7345.—

“(A) IN GENERAL.—The Secretary shall, upon receiving a certification described in section 7345, disclose to the Secretary of State return information with respect to a taxpayer who has a seriously delinquent tax debt described in such section. Such return information shall be limited to—

“(i) the taxpayer identity information with respect to such taxpayer, and

“(ii) the amount of such seriously delinquent tax debt.

“(B) RESTRICTION ON DISCLOSURE.—Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of State for the purposes of, and to the extent necessary in, carrying out the requirements of section 32101 of the FAST Act.”.

26 USC 6103. (2) CONFORMING AMENDMENT.—Paragraph (4) of section 6103(p) of such Code is amended by striking “or (10)” each place it appears in subparagraph (F)(ii) and in the matter preceding subparagraph (A) and inserting “, (10), or (11)”

26 USC 7508. (d) TIME FOR CERTIFICATION OF SERIOUSLY DELINQUENT TAX DEBT POSTPONED BY REASON OF SERVICE IN COMBAT ZONE.—Section 7508(a) of such Code is amended by striking the period at the end of paragraph (2) and inserting “; and” and by adding at the end the following new paragraph:

“(3) Any certification of a seriously delinquent tax debt under section 7345.”.

(e) AUTHORITY TO DENY OR REVOKE PASSPORT.—

(1) DENIAL.—

(A) IN GENERAL.—Except as provided under subparagraph (B), upon receiving a certification described in section 7345 of the Internal Revenue Code of 1986 from the Secretary of the Treasury, the Secretary of State shall not issue a passport to any individual who has a seriously delinquent tax debt described in such section.

(B) EMERGENCY AND HUMANITARIAN SITUATIONS.—Notwithstanding subparagraph (A), the Secretary of State may issue a passport, in emergency circumstances or for humanitarian reasons, to an individual described in such subparagraph.

(2) REVOCATION.—

(A) IN GENERAL.—The Secretary of State may revoke a passport previously issued to any individual described in paragraph (1)(A).

(B) LIMITATION FOR RETURN TO UNITED STATES.—If the Secretary of State decides to revoke a passport under subparagraph (A), the Secretary of State, before revocation, may—

(i) limit a previously issued passport only for return travel to the United States; or

(ii) issue a limited passport that only permits return travel to the United States.

(3) HOLD HARMLESS.—The Secretary of the Treasury, the Secretary of State, and any of their designees shall not be liable to an individual for any action with respect to a certification by the Commissioner of Internal Revenue under section 7345 of the Internal Revenue Code of 1986.

(f) REVOCATION OR DENIAL OF PASSPORT IN CASE OF INDIVIDUAL WITHOUT SOCIAL SECURITY ACCOUNT NUMBER.—

(1) DENIAL.—

(A) IN GENERAL.—Except as provided under subparagraph (B), upon receiving an application for a passport from an individual that either—

(i) does not include the social security account number issued to that individual, or

(ii) includes an incorrect or invalid social security number willfully, intentionally, negligently, or recklessly provided by such individual, the Secretary of State is authorized to deny such application and is authorized to not issue a passport to the individual.

(B) EMERGENCY AND HUMANITARIAN SITUATIONS.—Notwithstanding subparagraph (A), the Secretary of State may issue a passport, in emergency circumstances or for humanitarian reasons, to an individual described in subparagraph (A).

(2) REVOCATION.—

(A) IN GENERAL.—The Secretary of State may revoke a passport previously issued to any individual described in paragraph (1)(A).

(B) LIMITATION FOR RETURN TO UNITED STATES.—If the Secretary of State decides to revoke a passport under subparagraph (A), the Secretary of State, before revocation, may—

(i) limit a previously issued passport only for return travel to the United States; or

(ii) issue a limited passport that only permits return travel to the United States.

(g) REMOVAL OF CERTIFICATION FROM RECORD WHEN DEBT CEASES TO BE SERIOUSLY DELINQUENT.—If pursuant to subsection (c) or (e) of section 7345 of the Internal Revenue Code of 1986 the Secretary of State receives from the Secretary of the Treasury a notice that an individual ceases to have a seriously delinquent tax debt, the Secretary of State shall remove from the individual's record the certification with respect to such debt.

(h) CLERICAL AMENDMENT.—The table of sections for subchapter D of chapter 75 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

26 USC  
prec. 7341.

“Sec. 7345. Revocation or denial of passport in case of certain tax delinquencies.”.

(i) EFFECTIVE DATE.—The provisions of, and amendments made by, this section shall take effect on the date of the enactment of this Act.

**SEC. 32102. REFORM OF RULES RELATING TO QUALIFIED TAX COLLECTION CONTRACTS.**

(a) REQUIREMENT TO COLLECT CERTAIN INACTIVE TAX RECEIVABLES UNDER QUALIFIED TAX COLLECTION CONTRACTS.—Section 6306 of the Internal Revenue Code of 1986 is amended by redesignating subsections (c) through (f) as subsections (d) through (g), respectively, and by inserting after subsection (b) the following new subsection:

26 USC 6306.

“(c) COLLECTION OF INACTIVE TAX RECEIVABLES.—

“(1) IN GENERAL.—Notwithstanding any other provision of law, the Secretary shall enter into one or more qualified tax collection contracts for the collection of all outstanding inactive tax receivables.

“(2) INACTIVE TAX RECEIVABLES.—For purposes of this section—

“(A) IN GENERAL.—The term ‘inactive tax receivable’ means any tax receivable if—

“(i) at any time after assessment, the Internal Revenue Service removes such receivable from the active inventory for lack of resources or inability to locate the taxpayer,

“(ii) more than  $\frac{1}{3}$  of the period of the applicable statute of limitation has lapsed and such receivable has not been assigned for collection to any employee of the Internal Revenue Service, or

“(iii) in the case of a receivable which has been assigned for collection, more than 365 days have passed without interaction with the taxpayer or a third party for purposes of furthering the collection of such receivable.

“(B) TAX RECEIVABLE.—The term ‘tax receivable’ means any outstanding assessment which the Internal Revenue Service includes in potentially collectible inventory.”.

(b) CERTAIN TAX RECEIVABLES NOT ELIGIBLE FOR COLLECTION UNDER QUALIFIED TAX COLLECTION CONTRACTS.—Section 6306 of the Internal Revenue Code of 1986, as amended by subsection (a), is amended by redesignating subsections (d) through (g) as subsections (e) through (h), respectively, and by inserting after subsection (c) the following new subsection:

“(d) CERTAIN TAX RECEIVABLES NOT ELIGIBLE FOR COLLECTION UNDER QUALIFIED TAX COLLECTIONS CONTRACTS.—A tax receivable shall not be eligible for collection pursuant to a qualified tax collection contract if such receivable—

“(1) is subject to a pending or active offer-in-compromise or installment agreement,

“(2) is classified as an innocent spouse case,

“(3) involves a taxpayer identified by the Secretary as being—

“(A) deceased,

“(B) under the age of 18,

“(C) in a designated combat zone, or

“(D) a victim of tax-related identity theft,

“(4) is currently under examination, litigation, criminal investigation, or levy, or

“(5) is currently subject to a proper exercise of a right of appeal under this title.”.

26 USC 6306. (c) CONTRACTING PRIORITY.—Section 6306 of the Internal Revenue Code of 1986, as amended by the preceding provisions of this section, is amended by redesignating subsection (h) as subsection (i) and by inserting after subsection (g) the following new subsection:

“(h) CONTRACTING PRIORITY.—In contracting for the services of any person under this section, the Secretary shall utilize private collection contractors and debt collection centers on the schedule required under section 3711(g) of title 31, United States Code, including the technology and communications infrastructure established therein, to the extent such private collection contractors and debt collection centers are appropriate to carry out the purposes of this section.”.

26 USC 6103. (d) DISCLOSURE OF RETURN INFORMATION.—Section 6103(k) of the Internal Revenue Code of 1986, as amended by section 32101, is amended by adding at the end the following new paragraph:

“(12) QUALIFIED TAX COLLECTION CONTRACTORS.—Persons providing services pursuant to a qualified tax collection contract

under section 6306 may, if speaking to a person who has identified himself or herself as having the name of the taxpayer to which a tax receivable (within the meaning of such section) relates, identify themselves as contractors of the Internal Revenue Service and disclose the business name of the contractor, and the nature, subject, and reason for the contact. Disclosures under this paragraph shall be made only in such situations and under such conditions as have been approved by the Secretary.”

(e) **TAXPAYERS AFFECTED BY FEDERALLY DECLARED DISASTERS.**—Section 6306 of the Internal Revenue Code of 1986, as amended by the preceding provisions of this section, is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

26 USC 6306.

“(i) **TAXPAYERS IN PRESIDENTIALLY DECLARED DISASTER AREAS.**—The Secretary may prescribe procedures under which a taxpayer determined to be affected by a Federally declared disaster (as defined by section 165(i)(5)) may request—

“(1) relief from immediate collection measures by contractors under this section, and

“(2) a return of the inactive tax receivable to the inventory of the Internal Revenue Service to be collected by an employee thereof.”

(f) **REPORT TO CONGRESS.**—

(1) **IN GENERAL.**—Section 6306 of the Internal Revenue Code of 1986, as amended by the preceding provisions of this section, is amended by redesignating subsection (j) as subsection (k) and by inserting after subsection (i) the following new subsection:

“(j) **REPORT TO CONGRESS.**—Not later than 90 days after the last day of each fiscal year (beginning with the first such fiscal year ending after the date of the enactment of this subsection), the Secretary shall submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report with respect to qualified tax collection contracts under this section which shall include—

“(1) annually, with respect to such fiscal year—

“(A) the total number and amount of tax receivables provided to each contractor for collection under this section,

“(B) the total amounts collected (and amounts of installment agreements entered into under subsection (b)(1)(B)) with respect to each contractor and the collection costs incurred (directly and indirectly) by the Internal Revenue Service with respect to such amounts,

“(C) the impact of such contracts on the total number and amount of unpaid assessments, and on the number and amount of assessments collected by Internal Revenue Service personnel after initial contact by a contractor,

“(D) the amount of fees retained by the Secretary under subsection (e) and a description of the use of such funds, and

“(E) a disclosure safeguard report in a form similar to that required under section 6103(p)(5), and

“(2) biannually (beginning with the second report submitted under this subsection)—

“(A) an independent evaluation of contractor performance, and

“(B) a measurement plan that includes a comparison of the best practices used by the private collectors to the collection techniques used by the Internal Revenue Service and mechanisms to identify and capture information on successful collection techniques used by the contractors that could be adopted by the Internal Revenue Service.”.

26 USC 6306  
note.

(2) REPEAL OF EXISTING REPORTING REQUIREMENTS WITH RESPECT TO QUALIFIED TAX COLLECTION CONTRACTS.—Section 881 of the American Jobs Creation Act of 2004 is amended by striking subsection (e).

26 USC 6306  
note.

(g) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by subsections (a) and (b) shall apply to tax receivables identified by the Secretary after the date of the enactment of this Act.

26 USC 6306  
note.

(2) CONTRACTING PRIORITY.—The Secretary shall begin entering into contracts and agreements as described in the amendment made by subsection (c) within 3 months after the date of the enactment of this Act.

26 USC 6103  
note.

(3) DISCLOSURES.—The amendment made by subsection (d) shall apply to disclosures made after the date of the enactment of this Act.

26 USC 6306  
note.

(4) PROCEDURES; REPORT TO CONGRESS.—The amendments made by subsections (e) and (f) shall take effect on the date of the enactment of this Act.

**SEC. 32103. SPECIAL COMPLIANCE PERSONNEL PROGRAM.**

26 USC 6306.

(a) IN GENERAL.—Subsection (e) of section 6306 of the Internal Revenue Code of 1986, as redesignated by section 52106, is amended by striking “for collection enforcement activities of the Internal Revenue Service” in paragraph (2) and inserting “to fund the special compliance personnel program account under section 6307”.

(b) SPECIAL COMPLIANCE PERSONNEL PROGRAM ACCOUNT.—Subchapter A of chapter 64 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

26 USC 6307.

**“SEC. 6307. SPECIAL COMPLIANCE PERSONNEL PROGRAM ACCOUNT.**

“(a) ESTABLISHMENT OF A SPECIAL COMPLIANCE PERSONNEL PROGRAM ACCOUNT.—The Secretary shall establish an account within the Department for carrying out a program consisting of the hiring, training, and employment of special compliance personnel, and shall transfer to such account from time to time amounts retained by the Secretary under section 6306(e)(2).

“(b) RESTRICTIONS.—The program described in subsection (a) shall be subject to the following restrictions:

“(1) No funds shall be transferred to such account except as described in subsection (a).

“(2) No other funds from any other source shall be expended for special compliance personnel employed under such program, and no funds from such account shall be expended for the hiring of any personnel other than special compliance personnel.

“(3) Notwithstanding any other authority, the Secretary is prohibited from spending funds out of such account for any purpose other than for costs under such program associated with the employment of special compliance personnel and the retraining and reassignment of current noncollections personnel as special compliance personnel, and to reimburse the Internal Revenue Service or other government agencies for the cost



of administering qualified tax collection contracts under section 6306.

“(c) REPORTING.—Not later than March of each year, the Commissioner of Internal Revenue shall submit a report to the Committees on Finance and Appropriations of the Senate and the Committees on Ways and Means and Appropriations of the House of Representatives consisting of the following:

“(1) For the preceding fiscal year, all funds received in the account established under subsection (a), administrative and program costs for the program described in such subsection, the number of special compliance personnel hired and employed under the program, and the amount of revenue actually collected by such personnel.

“(2) For the current fiscal year, all actual and estimated funds received or to be received in the account, all actual and estimated administrative and program costs, the number of all actual and estimated special compliance personnel hired and employed under the program, and the actual and estimated revenue actually collected or to be collected by such personnel.

“(3) For the following fiscal year, an estimate of all funds to be received in the account, all estimated administrative and program costs, the estimated number of special compliance personnel hired and employed under the program, and the estimated revenue to be collected by such personnel.

“(d) DEFINITIONS.—For purposes of this section—

“(1) SPECIAL COMPLIANCE PERSONNEL.—The term ‘special compliance personnel’ means individuals employed by the Internal Revenue Service as field function collection officers or in a similar position, or employed to collect taxes using the automated collection system or an equivalent replacement system.

“(2) PROGRAM COSTS.—The term ‘program costs’ means—

“(A) total salaries (including locality pay and bonuses), benefits, and employment taxes for special compliance personnel employed or trained under the program described in subsection (a), and

“(B) direct overhead costs, salaries, benefits, and employment taxes relating to support staff, rental payments, office equipment and furniture, travel, data processing services, vehicle costs, utilities, telecommunications, postage, printing and reproduction, supplies and materials, lands and structures, insurance claims, and indemnities for special compliance personnel hired and employed under this section.

For purposes of subparagraph (B), the cost of management and supervision of special compliance personnel shall be taken into account as direct overhead costs to the extent such costs, when included in total program costs under this paragraph, do not represent more than 10 percent of such total costs.”.

(c) CLERICAL AMENDMENT.—The table of sections for subchapter A of chapter 64 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 6306 the following new item:

26 USC  
prec. 6301.

“Sec. 6307. Special compliance personnel program account.”.

26 USC 6306  
note.

(d) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to amounts collected and retained by the Secretary after the date of the enactment of this Act.

**SEC. 32104. REPEAL OF MODIFICATION OF AUTOMATIC EXTENSION OF RETURN DUE DATE FOR CERTAIN EMPLOYEE BENEFIT PLANS.**

26 USC 6081  
note.

(a) **IN GENERAL.**—Section 2006(b) of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 is amended by striking paragraph (3).

26 USC 6081  
note.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to returns for taxable years beginning after December 31, 2015.

## Subtitle B—Fees and Receipts

**SEC. 32201. ADJUSTMENT FOR INFLATION OF FEES FOR CERTAIN CUSTOMS SERVICES.**

(a) **IN GENERAL.**—Section 13031 of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c) is amended by adding at the end the following:

“(1) **ADJUSTMENT OF FEES FOR INFLATION.**—

“(1) **IN GENERAL.**—The Secretary of the Treasury shall adjust the fees established under subsection (a), and the limitations on such fees under paragraphs (2), (3), (5), (6), (8), and (9) of subsection (b), on April 1, 2016, and at the beginning of each fiscal year thereafter, to reflect the percentage (if any) of the increase in the average of the Consumer Price Index for the preceding 12-month period compared to the Consumer Price Index for fiscal year 2014.

“(2) **SPECIAL RULES FOR CALCULATION OF ADJUSTMENT.**—In adjusting under paragraph (1) the amount of the fees established under subsection (a), and the limitations on such fees under paragraphs (2), (3), (5), (6), (8), and (9) of subsection (b), the Secretary—

“(A) shall round the amount of any increase in the Consumer Price Index to the nearest dollar; and

“(B) may ignore any such increase of less than 1 percent.

“(3) **CONSUMER PRICE INDEX DEFINED.**—For purposes of this subsection, the term ‘Consumer Price Index’ means the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics of the Department of Labor.”

19 USC 58c note.

(b) **USE OF FEES.**—The fees collected as a result of the amendments made by this section shall be deposited in the Customs User Fee Account, shall be available for reimbursement of customs services and inspections costs, and shall be available only to the extent provided in appropriations Acts.

(c) **CONFORMING AMENDMENTS.**—Section 13031 of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c), as amended by subsections (a) and (b), is further amended—

(1) in subsection (a), in the matter preceding paragraph (1), by inserting “(subject to adjustment under subsection (1))” after “following fees”; and

(2) in subsection (b)—