

At a Glance
H.R. 3299, Promoting Respect for Individuals' Dignity and Equality Act of 2019

As ordered reported by the House Committee on Ways and Means on June 20, 2019

By Fiscal Year, Millions of Dollars	2019	2019-2024	2019-2029
Direct Spending (Outlays)	0	0	0
Revenues	*	-57	-57
Deficit Effect	*	57	57
Spending Subject to Appropriation (Outlays)	0	0	0
Statutory pay-as-you-go procedures apply?	Yes	Mandate Effects	
Increases on-budget deficits in any of the four consecutive 10-year periods beginning in 2030?	No	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No

* = between -\$500,000 and \$500,000.

The bill would

- Extend the statute of limitations for certain lawfully married same-sex couples to file amended tax returns and claims for credit or refund
- Amend the Internal Revenue Code to use gender-neutral language

Estimated budgetary effects would primarily stem from

- A reduction in tax liability from filing a joint return

The Congressional Budget Act of 1974, as amended, stipulates that revenue estimates provided by the staff of the Joint Committee on Taxation (JCT) are the official estimates for all tax legislation considered by the Congress. CBO therefore incorporates such estimates into its cost estimates of the effects of legislation. All of the estimates for the provisions of H.R. 3299 were provided by JCT.

Detailed estimate begins on the next page.

Bill Summary

H.R. 3299 would extend the statute of limitations for filing amended returns or claims for credit or refund for same-sex couples who were married prior to the federal recognition of same-sex marriage and for whom the statute of limitations had closed as of September 16, 2013. The extended statute of limitations would expire on the filing date (including extensions) of the return for the tax year in which the proposal is enacted. In addition, it would amend the Internal Revenue Code to use gender-neutral language in describing couples and spouses.

Estimated Federal Cost

The estimated budgetary effect of H.R. 3299 is shown in Table 1.

Table 1.
Estimated Budgetary Effects of H.R. 3299

	By Fiscal Year, Millions of Dollars											2019-2024	2019-2029
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		
	Decreases (-) in Revenues												
Estimated Revenues	*	-57	*	0	0	0	0	0	0	0	0	-57	-57
	Increases in the Deficit From Changes in Revenues												
Effect on the Deficit	*	57	*	0	0	0	0	0	0	0	0	57	57

Source: Staff of the Joint Committee on Taxation.
Components may not sum to totals because of rounding; * = between -\$500,000 and \$500,000.

Basis of Estimate

The Congressional Budget Act of 1974, as amended, stipulates that revenue estimates provided by the staff of the Joint Committee on Taxation (JCT) are the official estimates for all tax legislation considered by the Congress. CBO therefore incorporates such estimates into its cost estimates of the effects of legislation. All of the estimates for the provisions of H.R. 3299 were provided by JCT.¹

Revenues

On net, JCT estimates, enacting the bill would decrease revenues by \$57 million over the 2019-2029 period.

1. For JCT's estimates of the provisions, which include detail beyond the summary presented below, see Joint Committee on Taxation, *Estimated Revenue Effects of H.R. 3299, The "Promoting Respect for Individuals' Dignity and Equality Act of 2019,"* JCX-27-19 (June 18, 2019) <https://go.usa.gov/xyCgv>

Uncertainty

These budgetary estimates are uncertain because they rely on underlying projections and on estimates of changes in taxpayers' behavior in response to changes in tax rules that are uncertain.

Pay-As-You-Go Considerations

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending or revenues. The changes in revenues that are subject to those pay-as-you-go procedures are shown above in Table 1.

Increase in Long-Term Deficits: None.

Mandates

JCT has reviewed H.R. 3299 and determined that it contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

Estimate Prepared By

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Mandates: Staff of the Joint Committee on Taxation

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