

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2016-21	2016-26
I. Repeal Exclusion of Net Unrealized Appreciation in Employer Securities.....	dma 12/31/16	---	-16	-22	-16	-10	-4	2	11	20	29	42	-68	36
J. Disallow the Deduction for Charitable Contributions that are a Prerequisite for Purchasing Tickets to College Sporting Events.....	cmi tyba 12/31/16	---	45	227	236	245	255	265	276	287	299	311	1,009	2,446
Total of Loophole Closers.....		312	16,523	24,972	26,030	27,741	28,848	30,060	31,042	32,246	33,708	35,256	124,426	286,737
XIII. Modify Estate and Gift Tax Provisions														
A. Restore the Estate, Gift and Generation-Skipping Transfer ("GST") Tax Parameters in Effect in 2009 with Portability of Exemption Amount Between Spouses.....	dda & tma 12/31/16	---	1,171	9,631	11,787	14,086	16,588	18,193	19,695	21,281	23,353	25,314	53,263	161,099
B. Expand Requirement for Consistency in Value for Transfer and Income Tax Purposes.....	ta YOE	---	1	6	9	11	12	13	14	16	17	19	40	119
C. Modify Transfer Tax Rules for Grantor Retained Annuity Trusts ("GRATs") and Other Grantor Trusts....	[31]	---	110	303	441	609	843	1,163	1,597	2,187	2,977	4,017	2,306	14,246
D. Limit Duration of GST Tax Exemption.....	generally tca DOE	----- Negligible Revenue Effect -----												
E. Extend the Lien on Estate Tax Deferrals where Estate Consists Largely of Interest in Closely Held Business.....	[32]	---	6	7	8	8	7	6	5	5	7	7	37	68
F. Modify GST Tax Treatment of Health and Education Exclusion Trusts.....	[33]	---	-10	-21	-22	-21	-19	-18	-16	-14	-12	-10	-93	-163
G. Simplify Gift Tax Exclusion for Annual Gifts.....	gma YOE	---	---	39	87	136	202	265	349	429	542	641	464	2,692
H. Expand Applicability of Definition of Executor.....	DOE	----- Negligible Revenue Effect -----												
Total of Modify Estate and Gift Tax Provisions.....		[10]	1,278	9,965	12,310	14,829	17,633	19,622	21,644	23,904	26,884	29,988	56,017	178,061
XIV. Other Revenue Raisers														
A. Impose an Oil Fee.....	10/1/16	---	5,731	9,905	15,640	21,593	28,374	35,248	38,393	39,204	39,534	39,822	81,243	273,444
B. Increase Oil Spill Liability Trust Fund Financing Rate (to 10 Cents Per Barrel Effective 2017) and Update the Law to Include Other Sources of Crudes [34].....	[35]	---	70	110	113	117	121	125	129	133	137	139	530	1,192
C. Reinstate Superfund Taxes														
1. Reinstate and Extend Superfund Excise Taxes.....	pba 12/31/16 & before 1/1/27	---	461	619	624	627	632	636	638	639	640	640	2,963	6,156
2. Reinstate Superfund Environmental Income Tax.....	tyba 12/31/16 & before 1/1/27	---	890	1,392	1,416	1,444	1,485	1,534	1,590	1,650	1,713	1,735	6,627	14,848
D. Increase Tobacco Taxes and Index for Inflation [3] [36].....	ara 12/31/16	---	5,979	7,687	7,520	7,749	7,992	8,250	8,509	8,740	8,961	9,158	36,927	80,546
E. Make Unemployment Insurance ("UI") Surtax Permanent [21].....	wpa 12/31/16	---	1,103	1,481	1,492	1,504	1,516	1,528	1,541	1,554	1,566	1,579	7,095	14,864