

§ 3(2)(C)(ii)

(ii) a change in any account in the availability of unobligated balances of budget authority carried over from a prior year, resulting from a provision of law first effective in that year;

and includes a change in the estimated level of new budget authority provided in indefinite amounts by existing law.³⁰ [The term includes the cost for direct loan and loan guarantee programs, as those terms are defined by title V]³¹

§ 3(3)

(3) The term "tax expenditures" means those reve-

³⁰ Section 13211(a) of the Budget Enforcement Act amended subsection (2) to read as it does up to this point. See *infra* p. 732.

³¹ See *infra* pp. 273-298.

There is no final period in the original. Section 13201(b)(1) of the Budget Enforcement Act added this last sentence. See *infra* p. 713. The Office of the Law Revision Counsel of the House of Representatives omitted this last sentence from 2 U.S.C. § 622(2) (Supp. IV 1992). Section 13211(a) of the Budget Enforcement Act amended subsection (2) to read as it does now (with the exception of the last sentence) for fiscal years beginning with fiscal year 1992. See *infra* p. 732. The Law Revision Counsel apparently reasoned that Congress meant the amendments made by section 13211 to replace this section as amended by section 13201(b)(1) of the Budget Enforcement Act for fiscal years beginning with fiscal year 1992. As title V (to which this last sentence refers) is a permanent addition to the Act, the better reading is that Congress intended that this reference remain as a permanent allusion. The intent of title V is unmistakable, nonetheless, to the effect that the cost for direct loan and loan guarantee programs constitutes budget authority.

Note that section 406(a), regarding off-budget agencies, programs, and activities (see *infra* pp. 270-271), and section 504(d)(1), regarding the budgetary accounting for credit (see *infra* p. 290), also require that certain items be included in budget authority.

Note that the statement of managers accompanying the conference report on the Budget Enforcement Act set forth scorekeeping guidelines that affect what constitutes budget authority. See *infra* note 1245. Prior to the resolution of those scorekeeping guidelines, a colloquy during the debate on the budget resolution for fiscal year 1991 set forth the Budget Committee's policy for scoring of budget authority resulting from lease-purchases. See 136 CONG. REC. S8019-20 (daily ed. June 14, 1990) (statements of Sen. DeConcini and Chairman Sasser).