

nue losses attributable to provisions of the Federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability; and the term "tax expenditures budget" means an enumeration of such tax expenditures.³²

§ 3(4)

(4) The term "concurrent resolution on the budget" means —

§ 3(4)(A)

(A) a concurrent resolution setting forth the congressional budget for the United States Government for a fiscal year as provided in section 301,³³

³² See generally STAFF OF SENATE COMM. ON THE BUDGET, 102D CONG, 2D SESS., TAX EXPENDITURES: COMPENDIUM OF BACKGROUND MATERIAL ON INDIVIDUAL PROVISIONS (Comm. Print 1992) (S. Print No. 102-119) (prepared by the Congressional Research Service); STAFF OF SENATE COMM. ON THE BUDGET, 99TH CONG, 2D SESS., TAX EXPENDITURES: RELATIONSHIPS TO SPENDING PROGRAMS AND BACKGROUND MATERIAL ON INDIVIDUAL PROVISIONS (Comm. Print 1986) (S. Print No. 99-159) (prepared with the Joint Committee on Taxation, the Congressional Budget Office, and the Congressional Research Service); STAFF OF SENATE COMM. ON THE BUDGET, 97TH CONG, 2D SESS., TAX EXPENDITURES: RELATIONSHIPS TO SPENDING PROGRAMS AND BACKGROUND MATERIAL ON INDIVIDUAL PROVISIONS (Comm. Print 1982) (prepared with the Joint Committee on Taxation, the Congressional Budget Office, and the Congressional Research Service).

³³ For section 301, see *infra* pp. 50-87. For budget resolutions pursuant to section 301, see Concurrent Resolution Setting Forth the Congressional Budget for the United States Government for the Fiscal Years 1994, 1995, 1996, 1997, and 1998, H. Con. Res. 64, 103d Cong., 1st Sess., 139 CONG. REC. H1747 (daily ed. Mar. 31, 1993) (adopted); Concurrent Resolution on the Budget — Fiscal Year 1993, H. Con. Res. 287, 102d Cong., 2d Sess. 138 CONG. REC. H3602 (daily ed. May 20, 1992) (1992) (adopted); Concurrent Resolution on the Budget — Fiscal Year 1992, H. Con. Res. 121, 102d Cong., 1st Sess., 105 Stat. 2414 (1991); Concurrent Resolution on the Budget — Fiscal Year 1991, H. Con. Res. 310, 101st Cong., 2d Sess., 104 Stat. 5163 (1990); Concurrent Resolution on the Budget — Fiscal Year 1990, H. Con. Res. 106, 101st Cong., 1st Sess., 103 Stat. 2540 (1989); Concurrent Resolution on the Budget — Fiscal Year 1989, H. Con. Res. 268, 100th Cong., 2d Sess., 102 Stat. 4875 (1988); Concurrent Resolution on the Budget — Fiscal Year 1988, H. Con. Res. 93, 100th Cong., 1st Sess., 101 Stat. 1986 (1987); Concurrent Resolution on the Budget — Fiscal Year 1987, S. Con. Res. 120, 99th Cong., 2d Sess., 100 Stat. 4354 (1986); First Concurrent Resolution on the Budget — Fiscal Year 1986, S. Con. Res. 32, 99th Cong., 1st Sess., 99 Stat. 1941 (1985); First Concurrent Resolution on the Budget — Fiscal Year 1985, H. Con. Res. 280, 98th Cong., 2d Sess., 98 Stat. 3484 (1984); First Concurrent Resolution
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