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§ 311(a)(2)(B) (B) In applying this paragraph —

§ 311(a)(2)(B)(i) (i)(I) estimated social security outlays<sup>530</sup> shall be deemed to be reduced by the excess of estimated social security revenues<sup>531</sup> (including those provided for in the bill, resolution, amendment, or conference report with respect to which this subsection is applied) over the appropriate level of Social Security revenues specified in the most recently agreed to concurrent resolution on the bud-

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<sup>529</sup>(...continued)

(a) PURPOSE — The Senate declares that it is essential to —

(1) ensure compliance with the deficit reduction goals embodied in this resolution;

...

(4) prohibit the consideration of direct spending or receipts legislation that would decrease the pay-as-you-go surplus that the reconciliation bill pursuant to section 7 of this resolution will create under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985 . . . .

*Id.* § 12(a). The joint statement of managers accompanying the budget resolution explains: "Section 11 of the Senate amendment contains new enforcement procedures to . . . prohibit the consideration of direct spending or receipts' legislation that would decrease the pay-as-you-go surplus that the reconciliation bill will create." H.R. CONF. REP. NO. 103-48, 103d Cong., 1st Sess. 47 (1993), reprinted in 139 CONG. REC. H1747, H1760 (daily ed. Mar. 31, 1993).

Note that this point of order will apply in at least two situations not covered by sections 602(c) and 311(a). First, the budget resolution point of order will prohibit measures — such as a back-loaded tax cut or a late-starting entitlement — that would worsen the deficit in any of fiscal years 1999 through 2003. Second, the budget resolution point of order would prohibit cutting the taxes used to fund the spending provided for through the use of a reserve fund.

<sup>530</sup> Section 301(a)(6) implicitly defines the term "social security outlays" as "outlays of the old-age, survivors, and disability insurance program established under title II of the Social Security Act." See *supra* note 143.

<sup>531</sup> Section 301(a)(7) implicitly defines the term "social security revenues" as "revenues of the old-age, survivors, and disability insurance program established under title II of the Social Security Act (and the related provisions of the Internal Revenue Code of 1986)." See *supra* note 145.