deemed to be reduced by the excess of estimated social security outlays[536] (including social security outlays provided for in the bill, resolution, amendment, or conference report with respect to which this subsection is applied) above the appropriate level of social security outlays specified in the most recently adopted concurrent resolution on the budget;[537] and

§ 311(a)(2)(B)(iii) **(iii) no provision of any bill or resolution, or any amendment thereto or conference report thereon, involving a change in chapter 1 of the Internal Revenue Code of 1986 shall be treated as affecting the amount of social security revenues[538] unless such provision changes the income tax treatment of social security benefits.**

The chairman of the Committee on the Budget of the Senate may file with the Senate appropriately revised allocations under section 302(a)[539] and revised functional levels and aggregates to reflect the application of the preceding sentence. Such

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[536] 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.

[537] In other words, if Congress increases Social Security spending beyond that anticipated in the budget resolution, it may not cut Social Security revenues below the amount equal to the revenues anticipated in the budget resolution plus the excess spending.

[538] The drafters of the Budget Enforcement Act intended this language to address the case where changes in income tax law had certain indirect effects on the Social Security trust fund. (*See also* section 302(f)(2)(C) *supra* p. 104 (to the same effect).) The drafters intended that these changes should not trigger a point of order under this section dealing with the levels in that trust fund. To achieve the intended result, however, the language should have read "social security revenues or outlays." This is so because when revenues result from the taxation of Social Security benefits, the revenues flow into the Treasury and the Treasury then makes a payment to the Social Security Trust Funds. The payment is scored as a positive outlay when made by the Treasury and a negative outlay when received by Social Security. Therefore, any changes to the income tax law that indirectly affect the amount of revenue collected from the income taxation of Social Security benefits would affect Social Security outlays rather than revenues.

[539] *See supra* pp. 88-90.