

AMENDMENT NO. _____ Calendar No. _____

Purpose: To direct the Secretary of Transportation to assist States to rehabilitate or replace certain bridges.

IN THE SENATE OF THE UNITED STATES—114th Cong., 1st Sess.

H. R. 22

To amend the Internal Revenue Code of 1986 to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of determining the employers to which the employer mandate applies under the Patient Protection and Affordable Care Act.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mrs. SHAHEEN to the amendment (No. _____) proposed by _____

Viz:

1 At the end of subtitle A of title I, add the following:

2 **SEC. 11__.** **STRENGTHEN AND FORTIFY EXISTING**

3 **BRIDGES.**

4 (a) DEFINITIONS.—In this section:

5 (1) BRIDGE.—The term “bridge” means a

6 bridge on a public road, without regard to whether

7 the bridge is on a Federal-aid highway.

1 (2) ELIGIBLE BRIDGE.—The term “eligible
2 bridge” means a bridge that is—

3 (A) structurally deficient;

4 (B) functionally obsolete; or

5 (C) fracture critical.

6 (3) FEDERAL-AID HIGHWAY.—The term “Fed-
7 eral-aid highway” has the meaning given the term in
8 section 101(a) of title 23, United States Code.

9 (4) FRACTURE CRITICAL.—The term “fracture
10 critical” means, with respect to a bridge, a bridge
11 with a steel member in tension, or with a tension
12 element, the failure of which would likely cause a
13 portion of the bridge or the entire bridge to collapse.

14 (5) FUNCTIONALLY OBSOLETE.—The term
15 “functionally obsolete” means, with respect to a
16 bridge, a bridge that, as determined by the Sec-
17 retary, no longer meets the most current design
18 standards for the traffic demands on the bridge.

19 (6) PUBLIC ROAD.—The term “public road”
20 has the meaning given the term in section 101(a) of
21 title 23, United States Code.

22 (7) REHABILITATION.—The term “rehabilita-
23 tion” means, with respect to a bridge, the carrying
24 out of major work necessary, as determined by the
25 Secretary—

1 (A) to restore the structural integrity of
2 the bridge; or

3 (B) to correct a major safety defect of the
4 bridge.

5 (8) REPLACEMENT.—The term “replacement”
6 means, with respect to a bridge, the construction of
7 a new facility that, as determined by the Secretary,
8 is in the same general traffic corridor as the re-
9 placed bridge.

10 (9) STATE.—The term “State” means—

11 (A) a State; and

12 (B) the District of Columbia.

13 (10) STRUCTURALLY DEFICIENT.—The term
14 “structurally deficient” means, with respect to a
15 bridge, a bridge that, as determined by the Sec-
16 retary—

17 (A) has significant load-carrying elements
18 that are in poor or worse condition due to dete-
19 rioration, damage, or both;

20 (B) has a load capacity that is significantly
21 below truckloads using the bridge and that re-
22 quires replacement; or

23 (C) has a waterway opening causing fre-
24 quent flooding of the bridge deck and ap-

1 proaches resulting in significant traffic inter-
2 ruptions.

3 (b) ESTABLISHMENT.—Not later than 30 days after
4 the date of enactment of this Act, the Secretary shall es-
5 tablish a program to assist States to rehabilitate or re-
6 place eligible bridges.

7 (c) APPORTIONMENT OF FUNDS.—

8 (1) IN GENERAL.—Amounts made available to
9 carry out the program established under subsection
10 (b) for a fiscal year shall be apportioned to each
11 State according to the ratio that—

12 (A) the total cost to rehabilitate or replace
13 structurally deficient and functionally obsolete
14 bridges in that State; bears to

15 (B) the total cost to rehabilitate or replace
16 structurally deficient and functionally obsolete
17 bridges in all States.

18 (2) CALCULATION OF TOTAL COST.—

19 (A) CATEGORIES OF BRIDGES.—The Sec-
20 retary shall place each structurally deficient or
21 functionally obsolete bridge into 1 of the fol-
22 lowing categories:

23 (i) Federal-aid highway bridges eligi-
24 ble for rehabilitation.

1 (ii) Federal-aid highway bridges eligi-
2 ble for replacement.

3 (iii) Bridges not on Federal-aid high-
4 ways eligible for rehabilitation.

5 (iv) Bridges not on Federal-aid high-
6 ways eligible for replacement.

7 (B) CALCULATION.—For purposes of the
8 calculation under paragraph (1), the Secretary
9 shall multiply the deck area of structurally defi-
10 cient and functionally obsolete bridges in each
11 category described in subparagraph (A) by the
12 respective unit price on a State-by-State basis,
13 as determined by the Secretary, to determine
14 the total cost to rehabilitate or replace bridges
15 in each State.

16 (C) DATA USED IN MAKING DETERMINA-
17 TIONS.—The Secretary shall make determina-
18 tions under this subsection based on the latest
19 available data, which shall be updated not less
20 than annually.

21 (D) USE OF EXISTING INVENTORIES.—To
22 the extent practicable, the Secretary shall make
23 determinations under this subsection using in-
24 ventories prepared under section 144 of title
25 23, United States Code.

1 (d) USE OF FUNDS.—Funds apportioned to a State
2 under the program established under subsection (b)
3 shall—

4 (1) be used by that State for the rehabilitation
5 and replacement of eligible bridges;

6 (2) except as otherwise specified in this section,
7 be administered as if apportioned under chapter 1 of
8 title 23, United States Code, except that the funds
9 shall not be transferable;

10 (3) be subject to the requirements described in
11 section 1101(b) of MAP–21 (23 U.S.C. 101 note;
12 126 Stat. 414) in the same manner as amounts
13 made available for programs under divisions A and
14 B of that Act; and

15 (4) not be subject to any limitation on obliga-
16 tions for Federal-aid highways or highway safety
17 construction programs set forth in any Act.

18 (e) CONDITION AT PROJECT COMPLETION.—A bridge
19 that is rehabilitated or replaced under the program estab-
20 lished under subsection (b) may not be structurally defi-
21 cient, functionally obsolete, or fracture critical upon the
22 completion of the rehabilitation or replacement.

23 (f) FEDERAL SHARE.—The Federal share of the cost
24 of a project carried out with funds apportioned to a State

1 under the program established under subsection (b) shall
2 be 100 percent.

3 (g) REAPPORTIONMENT OF UNOBLIGATED FUNDS.—

4 Any funds apportioned to a State under the program es-
5 tablished under subsection (b) and not obligated by that
6 State at the end of the third fiscal year beginning after
7 the fiscal year during which the funds were apportioned
8 shall be withdrawn from that State and reapportioned by
9 the Secretary to States that have not had funds withdrawn
10 under this subsection in accordance with the formula spec-
11 ified in subsection (b).

12 (h) NONSUBSTITUTION.—In carrying out the pro-
13 gram established under subsection (b), the Secretary shall
14 ensure that funding made available to a State under the
15 program supplements, and does not supplant—

16 (1) other Federal funding made available for
17 the rehabilitation or replacement of eligible bridges;
18 and

19 (2) the planned obligations of that State with
20 respect to eligible bridges.

21 (i) REPORT.—Not later than 1 year after the date
22 of enactment of this Act, and each year thereafter if
23 States obligated funds apportioned under the program es-
24 tablished under subsection (b) during that year, the Sec-
25 retary shall submit to the Committee on Transportation

1 and Infrastructure of the House of Representatives and
2 the Committee on Environment and Public Works of the
3 Senate a report that describes the amounts obligated by
4 each State for projects under the program.

5 (j) AUTHORIZATION OF APPROPRIATIONS.—There is
6 authorized to be appropriated out of the Highway Trust
7 Fund (other than the Mass Transit Account) to carry out
8 this section (other than subsection (k)) \$2,000,000,000
9 for each of fiscal years 2016 through 2018.

10 (k) OFFSET.—

11 (1) IN GENERAL.—Section 7701 of the Internal
12 Revenue Code of 1986 is amended by redesignating
13 subsection (p) as subsection (q) and by inserting
14 after subsection (o) the following new subsection:

15 “(p) CERTAIN CORPORATIONS MANAGED AND CON-
16 TROLLED IN THE UNITED STATES TREATED AS DOMES-
17 TIC FOR INCOME TAX.—

18 “(1) IN GENERAL.—Notwithstanding subsection
19 (a)(4), in the case of a corporation described in
20 paragraph (2) if—

21 “(A) the corporation would not otherwise
22 be treated as a domestic corporation for pur-
23 poses of this title, but

1 “(B) the management and control of the
2 corporation occurs, directly or indirectly, pri-
3 marily within the United States,
4 then, solely for purposes of chapter 1 (and any other
5 provision of this title relating to chapter 1), the cor-
6 poration shall be treated as a domestic corporation.

7 “(2) CORPORATION DESCRIBED.—

8 “(A) IN GENERAL.—A corporation is de-
9 scribed in this paragraph if—

10 “(i) the stock of such corporation is
11 regularly traded on an established securi-
12 ties market, or

13 “(ii) the aggregate gross assets of
14 such corporation (or any predecessor there-
15 of), including assets under management
16 for investors, whether held directly or indi-
17 rectly, at any time during the taxable year
18 or any preceding taxable year is
19 \$50,000,000 or more.

20 “(B) GENERAL EXCEPTION.—A corpora-
21 tion shall not be treated as described in this
22 paragraph if—

23 “(i) such corporation was treated as a
24 corporation described in this paragraph in
25 a preceding taxable year,

1 “(ii) such corporation—

2 “(I) is not regularly traded on an
3 established securities market, and

4 “(II) has, and is reasonably ex-
5 pected to continue to have, aggregate
6 gross assets (including assets under
7 management for investors, whether
8 held directly or indirectly) of less than
9 \$50,000,000, and

10 “(iii) the Secretary grants a waiver to
11 such corporation under this subparagraph.

12 “(3) MANAGEMENT AND CONTROL.—

13 “(A) IN GENERAL.—The Secretary shall
14 prescribe regulations for purposes of deter-
15 mining cases in which the management and
16 control of a corporation is to be treated as oc-
17 ccurring primarily within the United States.

18 “(B) EXECUTIVE OFFICERS AND SENIOR
19 MANAGEMENT.—Such regulations shall provide
20 that—

21 “(i) the management and control of a
22 corporation shall be treated as occurring
23 primarily within the United States if sub-
24 stantially all of the executive officers and
25 senior management of the corporation who

1 exercise day-to-day responsibility for mak-
2 ing decisions involving strategic, financial,
3 and operational policies of the corporation
4 are located primarily within the United
5 States, and

6 “(ii) individuals who are not executive
7 officers and senior management of the cor-
8 poration (including individuals who are of-
9 ficers or employees of other corporations in
10 the same chain of corporations as the cor-
11 poration) shall be treated as executive offi-
12 cers and senior management if such indi-
13 viduals exercise the day-to-day responsibil-
14 ities of the corporation described in clause
15 (i).

16 “(C) CORPORATIONS PRIMARILY HOLDING
17 INVESTMENT ASSETS.—Such regulations shall
18 also provide that the management and control
19 of a corporation shall be treated as occurring
20 primarily within the United States if—

21 “(i) the assets of such corporation (di-
22 rectly or indirectly) consist primarily of as-
23 sets being managed on behalf of investors,
24 and

1 “(ii) decisions about how to invest the
2 assets are made in the United States.”.

3 (2) REVENUES PLACED IN HIGHWAY TRUST
4 FUND.—Section 9503(b) of the Internal Revenue
5 Code of 1986 is amended by adding at the end the
6 following new paragraph:

7 “(7) CERTAIN OTHER AMOUNTS.—There are
8 hereby appropriated to the Highway Trust Fund
9 amounts equivalent to the revenues received in the
10 Treasury which are attributable to the amendments
11 made by section 11____ (k)(1) of the DRIVE Act.”.

12 (3) EFFECTIVE DATE.—The amendments made
13 by paragraph (1) shall apply to taxable years begin-
14 ning on or after the date which is 2 years after the
15 date of the enactment of this Act, whether or not
16 regulations are issued under section 7701(p)(3) of
17 the Internal Revenue Code of 1986, as added by this
18 subsection.