

Four Things to Know About Budget Reconciliation

- Budget reconciliation in the 1974 Congressional Budget Act ≠ budget reconciliation as used in the 1980s and 1990s
- Budget reconciliation in the 1980s and 1990s ≠ budget reconciliation used more recently
- Because of these changes, we often find ourselves in uncharted territory
- The rules are not the only constraint

House:

| Reconciliation Act | Directives to Submit/Report Legislation | Subr Repor T |
|--|---|--------------------|
| Reconciliation Acts Involving Multiple-Committee Directives | | |
| Omnibus Budget Reconciliation Act of 1989 | 10 | |
| Omnibus Budget Reconciliation Act of 1990 | 12 | |
| Omnibus Budget Reconciliation Act of 1993 | 13 | |
| Balanced Budget Act of 1995 | 12 | |
| Personal Responsibility and Work Opportunity Reconciliation Act of 1996 ^b | 4 | |
| Balanced Budget Act of 1997 | 8 | |
| Taxpayer Relief Act of 1997 | 8 | |
| Deficit Reduction Act (2005) | 7 | |
| Health Care and Education Reconciliation Act of 2010 | 4 | |
| Restoring Americans' Healthcare Freedom Reconciliation Act of 2015 | 3 | |

Senate:

| Reconciliation Act | Directives to Submit/Report Legislation | Subm Repor Tir |
|--|---|----------------------|
| Reconciliation Acts Involving Multiple-Committee Directive | | |
| Omnibus Budget Reconciliation Act of 1989 | 8 | (|
| Omnibus Budget Reconciliation Act of 1990 | 10 | 1 |
| Omnibus Reconciliation Act of 1993 | 14 | 1 |
| Balanced Budget Act of 1995 | 12 | 1 |
| Personal Responsibility and Work Opportunity Reconciliation Act of 1996 ^a | 2 | (|
| Balanced Budget Act of 1997 | 8 | 1 |
| Deficit Reduction Act (2005) | 8 | (|

Source: Megan S. Lynch, "Budget Reconciliation Process: Timing of Committee Responses to Reconciliation Directives," *Congressional Research Service* 19 January 2016.

Table 1. Reconciliation Bills, 1980–2017

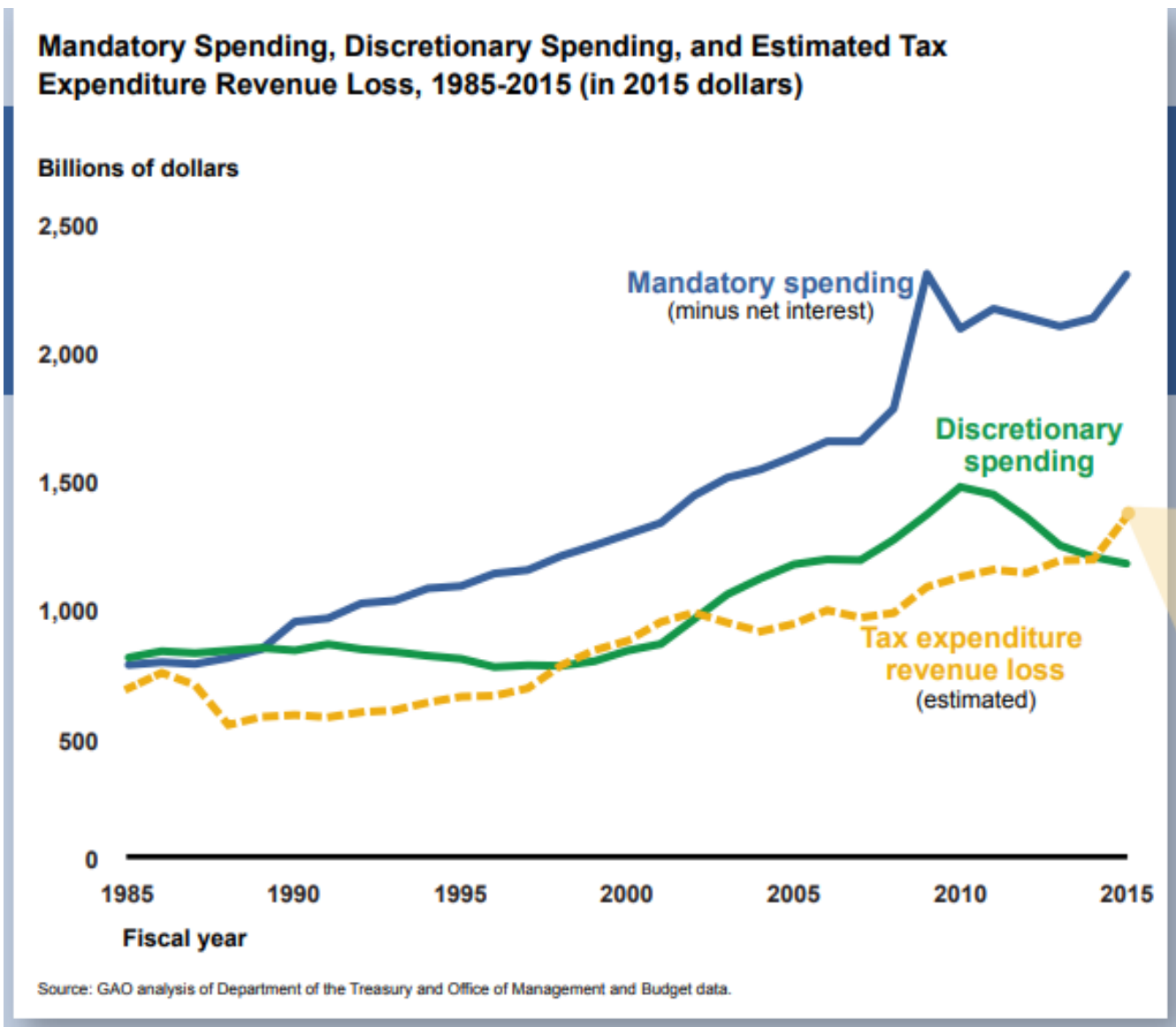
| Year | Bill | Final Senate Vote Margin | Unified Senate-President Control? |
|------|--|--------------------------|-----------------------------------|
| 1980 | Omnibus Reconciliation Act of 1980 | 83–4 | Yes |
| 1981 | Omnibus Budget Reconciliation Act of 1981 | 80–14 | Yes |
| 1982 | Tax Equity and Fiscal Responsibility Act of 1982 | 52–47 | Yes |
| 1982 | Omnibus Budget Reconciliation Act of 1982 | 67–32 | Yes |
| 1983 | Omnibus Budget Reconciliation Act of 1983 | 67–26 | Yes |
| 1986 | Consolidated Omnibus Budget Reconciliation Act of 1985 | 78–1 | Yes |
| 1986 | Omnibus Budget Reconciliation Act of 1986 | 61–25 | Yes |
| 1987 | Omnibus Budget Reconciliation Act of 1987 | 61–28 | No |
| 1989 | Omnibus Budget Reconciliation Act of 1989 | Voice vote* | No |
| 1990 | Omnibus Budget Reconciliation Act of 1990 | 54–45 | No |
| 1993 | Omnibus Budget Reconciliation Act of 1993 | 51–50 | Yes |
| 1995 | Balanced Budget Act of 1995 | 52–47 (vetoed) | No |
| 1996 | Personal Responsibility and Work Opportunity Reconciliation Act of 1996 | 78–21 | No |
| 1997 | Balanced Budget Act of 1997 | 85–15 | No |
| 1997 | Taxpayer Relief Act of 1997 | 92–8 | No |
| 1999 | Taxpayer Refund and Relief Act of 1999 | 50–49 (vetoed) | No |
| 2000 | Marriage Tax Relief Reconciliation Act of 2000 | 60–34 (vetoed) | No |
| 2001 | Economic Growth and Tax Relief Reconciliation Act of 2001 | 58–33 | Yes |
| 2003 | Jobs and Growth Tax Relief Reconciliation Act of 2003 | 51–50 | Yes |
| 2005 | Deficit Reduction Act of 2005 | 51–50 | Yes |
| 2005 | Tax Increase Prevention and Reconciliation Act of 2005 | 54–44 | Yes |
| 2007 | College Cost Reduction and Access Act | 79–12 | No |
| 2010 | Health Care and Education Reconciliation Act of 2010 | 56–43 | Yes |
| 2015 | Restoring Americans' Healthcare Freedom Reconciliation Act of 2015 | 52–47 (vetoed) | No |
| 2017 | American Health Care Act of 2017 | 49–51† | Yes |
| 2017 | Tax Cuts and Jobs Act of 2017 | 51–49 | Yes |

Note. For vote margins through 2007, see Beth et al. (2009); for years since 2007, data collected by the author.

* The vote on initial passage of the Senate version of the legislation was 87–7.

† The vote listed is the last in a series of votes taken on full-text substitute amendments, none of which received majority support.

Source: Molly E. Reynolds, “What If You Could Pick the Pivot? Budget Reconciliation and Pivotal Politics in the Contemporary Congress,” *Journal of Politics* 80.3 (July 2018): 1069–1075.



Source: Government Accountability Office, “Spending Through the Tax Code”
<<https://www.gao.gov/infographic/infographic-spending-through-tax-code>>.