

resolutions for FY1992 and FY1993.

In four years, 1998 (for FY1999), 2002 (for FY2003), 2004 (for FY2005), and 2006 (for FY2007), the House and Senate did not agree on a budget resolution.

Beginning with the first use of reconciliation by both the House and Senate in 1980, reconciliation has been used in most years. Congress has sent the President 23 reconciliation acts over the years; 20 were signed into law and three were vetoed by President Bill Clinton (and the vetoes not overridden). The 23 reconciliation measures sent to the President are shown in **Table 1**.

Table 1. Budget Resolutions and Resultant Reconciliation Acts: FY1981-FY2010

Fiscal Year	Budget Resolution	Resultant Reconciliation Act(s)	Date Enacted
1981	H.Con.Res. 307	Omnibus Reconciliation Act of 1980 (P.L. 96-499)	12-05-80
1982	H.Con.Res. 115	Omnibus Budget Reconciliation Act of 1981 (P.L. 97-35)	08-13-81
1983	S.Con.Res. 92	Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248)	09-03-82
		Omnibus Budget Reconciliation Act of 1982 (P.L. 97-253)	09-08-82
1984	H.Con.Res. 91	Omnibus Budget Reconciliation Act of 1983 (P.L. 98-270)	04-18-84
1986	S.Con.Res. 32	Consolidated Omnibus Budget Reconciliation Act of 1985 (P.L. 99-272)	04-07-86
1987	S.Con.Res. 120	Omnibus Budget Reconciliation Act of 1986 (P.L. 99-509)	10-21-86
1988	H.Con.Res. 92	Omnibus Budget Reconciliation Act of 1987 (P.L. 100-203)	12-22-87
1990	H.Con.Res. 106	Omnibus Budget Reconciliation Act of 1989 (P.L. 101-239)	12-19-89
1991	H.Con.Res. 310	Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508)	11-05-90
1994	H.Con.Res. 64	Omnibus Budget Reconciliation Act of 1993 (P.L. 103-66)	08-10-93
1996	H.Con.Res. 67	Balanced Budget Act of 1995 (H.R. 2491)	12-06-95 (vetoed)
1997	H.Con.Res. 178	Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193)	08-22-96
1998	H.Con.Res. 84	Balanced Budget Act of 1997 (P.L. 105-33)	08-05-97
		Taxpayer Relief Act of 1997 (P.L. 105-34)	08-05-97
2000	H.Con.Res. 68	Taxpayer Refund and Relief Act of 1999 (H.R. 2488)	09-23-99 (vetoed)
2001	H.Con.Res. 290	Marriage Tax Relief Reconciliation Act of 2000 (H.R. 4810)	08-05-00 (vetoed)

2002	H.Con.Res. 83	Economic Growth and Tax Relief Reconciliation Act of 2001 (P.L. 107-16)	06-07-01
2004	H.Con.Res. 95	Jobs and Growth Tax Relief Reconciliation Act of 2003 (P.L. 108-27)	05-28-03
2006	H.Con.Res. 95	Deficit Reduction Act of 2005 (P.L. 109-171)	02-08-06
		Tax Increase Prevention and Reconciliation Act of 2005 (P.L. 109-222)	05-17-06
2008	S.Con.Res. 21	College Cost Reduction and Access Act of 2007 (P.L. 110-84)	09-27-07
2010	S.Con.Res. 13	Health Care and Education Reconciliation Act of 2010 (P.L. 111-152)	03-30-10

Source: Prepared by the Congressional Research Service.

Reconciliation practices in the House and Senate vary and change over time. In earlier years, spending and revenue changes were incorporated into a single measure. In the Omnibus Reconciliation Act of 1980, for example, about \$8 billion in deficit reduction for FY1981 was split fairly evenly between spending reductions and revenue increases.

In more recent years, revenue and spending changes have often been segregated into separate reconciliation measures. For the FY2006 budget cycle, for example, the Deficit Reduction Act of 2005 was a spending reconciliation bill, and the Tax Increase Prevention and Reconciliation Act of 2005 was a revenue reconciliation bill. Most recently, however, the Health Care and Education Reconciliation Act of 2010 included significant changes in both spending and revenues.

Reconciliation directives in a single budget resolution sometimes lead to more than one reconciliation measure, as indicated above for the FY2006 budget cycle. Multiple reconciliation measures also were considered in calendar years 1982 and 1997.

Finally, the consideration of reconciliation measures sometimes extends into a succeeding year. Action on reconciliation measures initiated in 1983, 1985, and 2005 was not completed until the following year. Although in these instances legislative action spilled over into the following year, the initial year was retained in the titles of the acts (e.g., the Deficit Reduction Act of 2005 was enacted in 2006). In the FY2010 budget cycle, the budget resolution containing reconciliation directives was adopted in 2009 but the reconciliation legislation was not considered until 2010.

A brief description of each of the 20 reconciliation measures enacted into law is provided in the **Appendix**. The laws are presented in chronological order, beginning with the Omnibus Reconciliation Act of 1980 and concluding with the Health Care and Education Reconciliation Act of 2010.

For each reconciliation law listed in the **Appendix**, some of the major subject areas affected by the revenue or spending changes are identified, but no determination is made as to whether the specific changes involved increases or decreases. The subject areas identified range from fairly specific (e.g., Nuclear Regulatory Commission fees) to quite broad (e.g., Medicare), with broad subject areas sometimes encompassing dozens or hundreds of separate provisions. Some of the reconciliation measures included in the listing were very lengthy and complicated, involving the legislative proposals of many different House and Senate committees. Accordingly, the subject areas identified in the listing should be regarded as