

Tax package in search of a vehicle: Status of House and Senate FY 2024 spending bills

Leaders of the House and Senate taxwriting committees did not finalize an agreement on a relatively modest package of business- and family-focused tax relief provisions before Congress adjourned for its holiday recess; however, they maintain that a deal is within reach and they hope to attach it to “must-pass” legislation to fund the federal government for fiscal year 2024—which began on October 1, 2023—after Congress returns from recess the week of January 8.

But the House and Senate have been slow to approve their respective versions of the 12 appropriations measures required keep the government’s doors open and the two chambers have not yet formally agreed on key issues such as topline spending numbers for federal departments and agencies. As a result, the government has been operating under short-term continuing resolutions (CRs) since October 1. The “laddered” CR currently in effect funds one tranche of federal departments and agencies (at the levels in effect for fiscal year 2023) through January 19, 2024, and another tranche through February 2, 2024.

The table below shows the current status of spending measures in the House and Senate ahead of the upcoming funding deadlines and lays out the tight timeline that lawmakers will be working under after the recess if they hope to avoid another stopgap funding patch and reach a durable agreement on FY 2024 appropriations that also could provide a suitable vehicle for a tax title.

| FY 2024 spending bill snapshot (as of December 15, 2023) | | | | |
|---|---------------------------|----------------|----------------------|-----------------|
| Proposal | Approval/enactment status | | | |
| | House version | Senate version | Conference agreement | Signed into law |
| CR funding expiring on January 19, 2024 ¹ | | | | |
| Agriculture, Rural Development, Food and Drug Administration | ✗ | ✓ | ✗ | ✗ |
| Energy, Water Development | ✓ | ✗ | ✗ | ✗ |
| Military Construction, Veterans Affairs | ✓ | ✓ | ✗ | ✗ |
| Transportation, Housing and Urban Development | ✗ | ✓ | ✗ | ✗ |
| CR funding expiring on February 2, 2024 ² | | | | |
| Commerce, Justice, Science | ✗ | ✗ | ✗ | ✗ |
| Defense | ✓ | ✗ | ✗ | ✗ |
| Financial Services and General Government (includes IRS funding) | ✗ | ✗ | ✗ | ✗ |
| Homeland Security | ✓ | ✗ | ✗ | ✗ |
| Interior, Environment | ✓ | ✗ | ✗ | ✗ |
| Labor, Health and Human Services, Education | ✗ | ✗ | ✗ | ✗ |
| Legislative Branch | ✓ | ✗ | ✗ | ✗ |
| State, Foreign Operations | ✓ | ✗ | ✗ | ✗ |
| Notes on the congressional calendar | | | | |
| ¹ When Congress returns from recess the week of January 8, the House is scheduled to be in session for 8 days and the Senate will be in session for 9 days before funding for the first tranche of federal departments and agencies under the current CR expires on January 19. | | | | |
| ² Assuming that funding for the first tranche of federal departments and agencies is resolved by January 19, the current congressional schedules show that the House will be in session for 4 days and the Senate will be in session for 9 days before funding for the rest of the federal government expires on February 2. | | | | |
| Source: Congressional Research Service | | | | |