

## House narrowly passes GOP tax and spending bill amid procedural turbulence

After a dramatic stretch of last-minute negotiations, arm-twisting, and weather-related travel disruptions leading up to the procedural vote, the House of Representatives voted 218-214 to pass the budget reconciliation package formally titled “An Act to provide for reconciliation pursuant to title II of H. Con. Res. 14” (the “Act”) – and commonly referred to as the One Big Beautiful Bill Act (OBBBA) – President Trump’s sweeping tax and spending legislation. Only Republican Reps. Brian Fitzpatrick of Pennsylvania and Thomas Massie of Kentucky voted “no,” joining House Democrats opposing the bill.

The Act includes both tax and non-tax provisions, such as the permanent extension of key elements of the Tax Cuts and Jobs Act of 2017 (TCJA, P.L. 115-97), permanent business tax breaks, campaign-promised tax cuts, and a rollback of Biden-era clean energy tax incentives and spending reductions intended to help offset the bill’s cost. The House adopted the Senate-passed version of the bill without amendment, clearing the way for it to be sent directly to the president’s desk. During Senate debate, Senate Minority Leader Chuck Schumer (D-N.Y.) raised a Byrd Rule point of order, resulting in the bill proceeding under its formal title.

**URL:** <https://www.congress.gov/115/plaws/publ97/PLAW-115publ97.htm>

Senate Amendment to H.R. 1- the text of which the House voted on – would reconcile policy across Senate Committees with the instructions outlined in the Fiscal year 2025 Budget, Senate Amendment to H. Con. Res. 14.

**URL:** [https://docs.house.gov/billsthisweek/20250630/FILE\\_8654.pdf](https://docs.house.gov/billsthisweek/20250630/FILE_8654.pdf)

**URL:** <https://www.govinfo.gov/content/pkg/BILLS-119hconres14eas/pdf/BILLS-119hconres14eas.pdf>

The House vote follows Senate passage of the OBBBA earlier in the week, after a marathon overnight session and extensive negotiations. The Senate approved the measure by a narrow 51 – 50 margin, with Vice President J.D. Vance casting the tie-breaking vote after three Republicans joined all Democrats in opposition. (For prior coverage, see *Tax News & Views*, Vol. 26, No. 30, July 1, 2025.) (The JCT estimated the revenue effects relative to the current policy baseline of Title VII – Finance provisions as passed by the Senate on July 1 (JCX 34-25), and relative to the current law baseline (JCX 35-25).)

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250701\\_1.html](https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250701_1.html)

**URL:** <https://www.jct.gov/publications/2025/jcx-34-25/>

**URL:** <https://www.jct.gov/publications/2025/jcx-35-25/>

The procedural vote in the House, held open for several hours until the wee hours of Thursday morning, saw House leadership working intensely to secure support from holdouts. Ultimately, the House voted 219 – 213 to advance the rule governing consideration of the reconciliation package, with Rep. Fitzpatrick as the sole Republican to vote against it. Meanwhile, House Minority Leader Hakeem Jeffries (D-N.Y.) delivered a long, winding “magic minute” speech that stretched for another several hours, delaying the final vote on the bill.

With the House vote concluded, and both chambers having now passed the legislation, the bill heads to President Trump’s desk for signature – likely to be signed on or before his self-imposed deadline of July 4.

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