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**T13-0125**  
**President Obama's Business Tax Reform Proposals, Summary**  
**Budget Impacts (\$ billions), 2014-2023**

Provision	Impact on Budget (\$ billions)		
	Receipts	Outlays	Deficit
<b>Incentives and tax relief</b>			
Enhance, make permanent the R&E tax credit	-99	-	99
Tax relief for small business	-88	1	89
Incentives for clean energy	-29	9	38
Incentives for manufacturing and jobs	-14	-	14
Incentives to promote regional growth	-11	-	11
Subtotal, incentives and tax relief	<b>-241</b>	<b>10</b>	<b>251</b>
<b>Revenue raisers</b>			
Reform U.S. international tax system	157	-	-157
Change accounting rules	88	-	-88
Eliminate fossil fuel preferences	44	-	-44
Reform treatment of finance and insurance	31	-	-31
Other changes	15	-	-15
Subtotal, revenue raisers	<b>335</b>	<b>-</b>	<b>-335</b>
<b>Total</b>	<b>95</b>	<b>10</b>	<b>-85</b>

Source: Office of Management and Budget, Fiscal Year 2014 Budget of the U.S. Government, April 2013  
 These provisions are included in the president's reserve for revenue-neutral business tax reform.