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# House Committee Reports: Required Contents

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## House Committee Reports: Required Contents

House rules and certain statutes detail several substantive requirements for items to be included in reports accompanying bills reported from House committees. Most committee reports explain a bill's purpose and the need for the legislation, its cost, the committee votes on amendments and the measure itself, the position of the executive branch, and the specific changes the bill would make in existing law. Not all requirements are applicable to all committees or in all circumstances.

This report lists the required contents of House committee reports accompanying measures and matters, as laid out in clause 3 of House Rule XIII, clause 9 of Rule XXI, the Congressional Budget Act of 1974, and other statutes.

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**Jane A. Hudiburg**

Analyst on Congress and  
the Legislative Process

**Christopher M. Davis**

Analyst on Congress and  
the Legislative Process

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## Introduction

House rules and certain statutes detail several substantive requirements that must be included in the written reports accompanying measures and matters reported by House committees. For example, most reports accompanying legislation reported from House committees explain a bill's purpose and the need for the legislation, its cost, the committee votes on amendments and the measure itself, and the specific changes the bill would make in existing law. Not all requirements are applicable to all committees or in all circumstances. There is also no prescribed order for inclusion of these items in the report, although custom has dictated certain common practices, such as placing the notations of specific changes in law and additional views at the end of the report.

Most items that are required to be included in House committee reports are listed in clause 3 of House Rule XIII. Additional requirements are contained in clause 9 of Rule XXI and in statute.

This report identifies the required contents of House committee reports accompanying reported measures and matters.<sup>1</sup> **Table 1** lists each such requirement, the rule or law establishing the requirement, and the type of committee report to which the requirement applies. The table does not display non-required contents routinely contained in committee reports, such as the text of any committee amendments or committee correspondence and a section-by-section analysis of the measure's provisions.

**Table 1. House Committee Reports: Required Contents in House Rules and Statutes  
117<sup>th</sup> Congress (2021-2022)**

House Rule	Requirement <sup>a</sup>	Included Contents	Applies To
Rule XIII, clause 3(a)(1)(A)	Supplemental, Additional, Dissenting, and Minority Views	Any supplemental, minority, additional, or dissenting views if requested and timely submitted to the committee before the filing of the report <sup>b</sup>	Report on measure or matter; all committees except the Committee on Rules
Rule XIII, clause 3(a)(1)(B)	Cover Page	Recital on cover of report to show inclusion of certain material	Report on measure or matter that includes Congressional Budget Office (CBO) cost estimate and comparison, or supplemental, minority, additional or dissenting views
Rule XIII, clause 3(b)	Votes of the Committee	Total number of votes cast for and against, and the names of members voting for and against, on all record (rollcall) votes on a motion to report a measure or matter and on any amendment offered to the measure or matter	Report on public measure or matter <sup>c</sup>
Rule XIII, clause 3(c)(1)	Committee Oversight Findings	Oversight findings and recommendations under clause 2(b)(1) of Rule X	Report on approved measure; all committees except the Committee on Appropriations

<sup>1</sup> For more information about the required contents of reports accompanying general appropriations bills, see CRS Report R44124, *Appropriations Report Language: Overview of Components and Development*, by Kevin P. McNellis.

House Rule	Requirement <sup>a</sup>	Included Contents	Applies To
Rule XIII, clause 3(c)(2); Section 308(a)(1) of the Congressional Budget Act of 1974 (CBA), P.L. 93-344	New Budget Authority or Revenues	Statement on new budget authority or revenues, comparing the level to the appropriate allocation and projecting how the measure will affect the levels of budget authority, budget outlays, revenues, or tax expenditures under existing law for such fiscal year (or fiscal years) and each of the four ensuing fiscal years	Report on bill or joint resolution or committee amendment thereto providing new budget authority (except continuing appropriations), or an increase or decrease in revenues or tax expenditures for a fiscal year (or fiscal years)
Rule XIII, clause 3(c)(3); Section 402, CBA, P.L. 93-344	Congressional Budget Office Cost Estimate	Statement of CBO cost estimate and comparison, if submitted in a timely fashion	Report on public bill or resolution; all committees except the Committee on Appropriations
Rule XIII, clause 3(c)(4)	Performance Goals	Statement of general performance goals and objectives, including outcome-related goals and objectives	Report on approved measure authorizing funding
Rule XIII, clause 3(c)(5)	Duplication of Federal Programs	Statement indicating whether any provision of the measure establishes or reauthorizes a program of the federal government known to be duplicative of another federal program	Report on bill or joint resolution that establishes or reauthorizes a federal program
Rule XIII, clause 3(c)(6)	Hearings	List of related committee and subcommittee hearings with at least one such hearing designated as having been used to develop or consider the bill or joint resolution	Report on bill or joint resolution to be considered pursuant to a special rule reported by the Committee on Rules; does not apply to a bill or joint resolution providing continuing appropriations for a fiscal year or containing an emergency designation under Section 251(b)(2) and Section 252(e) of the Balanced Budget and Emergency Deficit Control Act of 1985
Rule XIII, clause 3(d)	Committee Cost Estimate	Statement of committee cost estimate and comparison of the committee estimate of costs with any estimate of such costs made by a government agency that has been submitted to the committee; when practicable, a comparison of the estimated funding level for the relevant programs with the appropriate levels under current law	Report on public bill or resolution; Committees on Appropriations, House Administration, Rules, and Ethics are exempt; requirement does not apply if CBO cost estimate is in report
Rule XIII, clause 3(e)	Changes in Existing Law Made by the Bill as Reported	Comparative print that shows changes in existing law made by the proposed bill or resolution or changes made by the bill or resolution as proposed to be amended by committee recommendation, if applicable ("Ramseyer rule")	Report on bill or joint resolution proposing to repeal or amend existing law or part thereof

House Rule	Requirement <sup>a</sup>	Included Contents	Applies To
Rule XIII, clause 3(f)(1)(A)	Changes in the Application of Existing Law	Concise statement describing the effect of any provision in bill that changes the application of existing law	Report on general appropriation bill reported by the Committee on Appropriations
Rule XIII, clause 3(f)(1)(B)	Appropriations Not Authorized by Law	List of appropriations contained in bill not currently authorized by law for the period concerned (excepting classified intelligence or national security programs, projects, or activities) along with a statement of the last year for which such expenditures were authorized <sup>d</sup>	Report on general appropriation bill reported by the Committee on Appropriations
Rule XIII, clause 3(f)(2)	Rescission of Funds/ Transfer of Funds	Separate report sections listing rescissions and transfers of unexpended balances	Report on a bill or joint resolution reported by the Committee on Appropriations that includes rescissions of appropriations contained in appropriation acts or transfers of unexpended balances
Rule XIII, clause 3(g)	Comparative Print	Text of standing rule of the House or part thereof proposed to be repealed; comparative print of any part of resolution proposing to amend the rule and of the rule or part thereof proposed to be amended	Report on House resolution reported by the Committee on Rules proposing to repeal or amend a standing rule of the House
Rule XIII, clause 3(h); Section 4022(b) of the Internal Revenue Service Restructuring and Reform Act of 1998, P.L. 105-206	Tax Complexity Analysis	Tax complexity analysis prepared by the Joint Committee on Taxation	Report on bill or joint resolution reported by the Committee on Ways and Means that proposes to amend the Internal Revenue Code of 1986 and has widespread applicability to individuals or small businesses <sup>e</sup>
Rule XXI, clause 9	Congressional Earmarks, Limited Tax Benefits, and Limited Tariff Benefits	List of congressional earmarks, limited tax benefits, and limited tariff benefits, and name of requesting Member or a statement that the proposition contains no earmarks, limited tax benefits, or limited tariff benefits	Report on bill or joint resolution, or joint explanatory statement on conference report accompanying a bill or joint resolution
Section 5(b) of the Federal Advisory Committee Act, P.L. 92-463	Advisory Committee Statement	Determination whether the functions of the proposed advisory committee are being or could be performed by one or more agencies or by an advisory committee already in existence	Report on legislation establishing or authorizing establishment of an advisory committee
Section 102(b)(3) of the Congressional Accountability Act, P.L. 104-1	Applicability to Legislative Branch	Description of applicability of legislation to legislative branch or statement of reasons why provision not applicable	Report on bill or joint resolution relating to terms and conditions of employment or access to public services or accommodations

House Rule	Requirement <sup>a</sup>	Included Contents	Applies To
Section 423(c), CBA, P.L. 93-344; Unfunded Mandates Reform Act, P.L. 104-4	Federal Mandates	(1) Identification and description of any federal mandates in the bill or joint resolution, including direct costs to State, local, and tribal governments and to the private sector; (2) assessment of costs and benefits anticipated by the mandates; and (3) statement of degree to which mandates affect public and private sectors and extent to which federal payment of public sector costs affect the competitive balance between the public and the private sectors and description of any actions taken by committee to avoid any adverse impact on competitive balance between the public and private sectors	Report on public bill or joint resolution containing federal mandates <sup>§</sup>
Section 423(d), CBA, P.L. 93-344; Unfunded Mandates Reform Act, P.L. 104-4	Intergovernmental Mandates	(1)(A) statement of any amount of increase or decrease in authorization of appropriations under existing federal financial assistance programs or any authorization of appropriations for new federal financial assistance usable by State, local, or tribal governments subject to the intergovernmental mandates; (1)(B) statement indicating if the committee intends for the mandates to be partly or entirely unfunded, and if so, the reasons for that intention; (1)(C) if the mandates are funded in whole or in part, a statement of whether and how the committee has created a mechanism to allocate the funding that is “reasonably consistent” with the costs among and between the levels of State, local, and tribal government; and (2) identification of any sources of federal assistance not previously stated under paragraph (1)	Report on public bill or joint resolution containing intergovernmental mandates <sup>§</sup>
Section 423(e), CBA; Unfunded Mandates Reform Act, P.L. 104-4	Preemption of State, Local, or Tribal Law	Statement of the extent bill or joint resolution is intended to preempt any State, local, or tribal law, and an explanation of the effect of such preemption	Report on public bill or joint resolution that intends to preempt any State, local, or tribal law

**Sources:** Rules of the House of Representatives, 117<sup>th</sup> Congress; Congressional Budget Act of 1974 (P.L. 93-344); Internal Revenue Service Restructuring and Reform Act of 1998 (P.L. 105-206); Federal Advisory Committee Act (P.L. 92-463); Congressional Accountability Act (P.L. 104-1); Unfunded Mandates Reform Act (P.L. 104-4).

**Notes:**

- a. Common names for report headings. Individual committees may use different section titles to reference the required report contents.
- b. The inclusion of additional views is required if, at the time the measure or matter is approved, a committee member gives notice of an intention to file supplemental, minority, additional, or dissenting views for inclusion in the committee’s report to the House. If such timely notice is given, all committee Members will have not less than two additional calendar days after the day of such notice (excluding Saturdays, Sundays, and legal holidays except when the House is in session on such a day) to file signed views in writing with the committee clerk (Rule XI, clause 2(l)).

- c. Requirement does not apply to votes taken in executive (closed) session by the Committee on Ethics and applies only to the maximum extent practicable to a report by the Committee on Rules on a rule, joint rule, or the order of business of the House.
- d. This statement is to include the level of expenditures authorized for that year, the actual level of expenditures for that year, and the level of appropriations in the bill for such expenditures.
- e. Requirement waived if the chair of the Committee on Ways and Means inserts the analysis in the *Congressional Record* prior to the measure being considered on the House floor.
- f. Requirement does not apply to certain measures that enforce constitutional rights; prohibit specified forms of discrimination; require compliance with accounting and auditing procedures with respect to funds provided by the federal government; relate to emergency assistance or national security; or relate to the old-age, survivors, and disability insurance program under Title II of the Social Security Act.
- g. If the statement is not published in the report, or consideration of the bill or joint resolution is expected to occur before the publication of the report, the committee is to cause such statement, or a summary thereof, to be printed in the *Congressional Record* prior to the bill or joint resolution's consideration on the floor.

## Author Information

Jane A. Hudiburg  
Analyst on Congress and the Legislative Process

Christopher M. Davis  
Analyst on Congress and the Legislative Process

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Judy Schneider, former Senior Specialist in the Legislative Process, authored an earlier version of this report.

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