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# EXHIBIT 26

One Hundred Fifteenth Congress  
of the  
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Tuesday,  
the third day of January, two thousand and seventeen*

An Act

Making additional supplemental appropriations for disaster relief requirements for the fiscal year ending September 30, 2018, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Additional Supplemental Appropriations for Disaster Relief Requirements Act, 2017”.

**DIVISION A—ADDITIONAL SUPPLEMENTAL APPROPRIATIONS FOR DISASTER RELIEF REQUIREMENTS ACT OF 2017**

The following sums are hereby appropriated, out of any money in the Treasury not otherwise appropriated, and out of applicable corporate or other revenues, receipts, and funds, for the several departments, agencies, corporations, and other organizational units of Government for fiscal year 2018, and for other purposes, namely:

TITLE I

DEPARTMENT OF HOMELAND SECURITY

FEDERAL EMERGENCY MANAGEMENT AGENCY

DISASTER RELIEF FUND

(INCLUDING TRANSFERS OF FUNDS)

For an additional amount for “Disaster Relief Fund” for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.), \$18,670,000,000, to remain available until expended, of which \$10,000,000 shall be transferred to the Department of Homeland Security Office of Inspector General for audits and investigations related to disasters: *Provided*, That the Administrator of the Federal Emergency Management Agency shall publish on the Agency’s website not later than 5 days after an award of a public assistance grant under section 406 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5172) that is in excess of \$1,000,000, the specifics of each such grant award: *Provided further*, That for any mission assignment or mission assignment task order to another Federal department or agency regarding a major disaster in excess of \$1,000,000, not later than 5 days

after the issuance of such mission assignment or mission assignment task order, the Administrator shall publish on the Agency's website the following: the name of the impacted State, the disaster declaration for such State, the assigned agency, the assistance requested, a description of the disaster, the total cost estimate, and the amount obligated: *Provided further*, That not later than 10 days after the last day of each month until a mission assignment or mission assignment task order described in the preceding proviso is completed and closed out, the Administrator shall update any changes to the total cost estimate and the amount obligated: *Provided further*, That for a disaster declaration related to Hurricane Harvey, Hurricane Irma, or Hurricane Maria, the Administrator shall submit to the Committees on Appropriations of the House of Representatives and the Senate, not later than 5 days after the first day of each month beginning after the date of enactment of this Act, and shall publish on the Agency's website, not later than 10 days after the first day of each such month, an estimate or actual amount, if available, for the current fiscal year of the cost of the following categories of spending: public assistance, individual assistance, operations, mitigation, administrative, and any other relevant category (including emergency measures and disaster resources): *Provided further*, That not later than 10 days after the first day of each month, the Administrator shall publish on the Agency's website the report (referred to as the Disaster Relief Monthly Report) as required by Public Law 114-4.

Of the amounts provided in this division for the Disaster Relief Fund, up to \$4,900,000,000 may be transferred to the Disaster Assistance Direct Loan Program Account for the cost of direct loans as authorized under section 417 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5184) to be used to assist local governments in providing essential services as a result of Hurricanes Harvey, Irma, or Maria: *Provided further*, That such amounts may subsidize gross obligations for the principal amount of direct loans not to exceed \$4,900,000,000 under section 417 of the Stafford Act: *Provided further*, That notwithstanding section 417 of the Stafford Act, a territory or possession, and instrumentalities and local governments thereof, of the United States shall be deemed to be a local government for purposes of this paragraph: *Provided further*, That notwithstanding section 417(b) of the Stafford Act, the amount of any such loan issued to a territory or possession, and instrumentalities and local governments thereof, may be based on the projected loss of tax and other revenues and on projected cash outlays not previously budgeted for a period not to exceed 180 days from the date of the major disaster, and may exceed \$5,000,000: *Provided further*, That notwithstanding any other provision of law or the constitution of a territory or possession that limits the issuance of debt, a territory or possession, and instrumentalities and local governments thereof, may each receive more than one loan with repayment provisions and other terms specific to the type of lost tax and other revenues and on projected unbudgeted cash outlays for which the loan is provided: *Provided further*, That notwithstanding section 417(c)(1) of the Stafford Act, loans to a territory or possession, and instrumentalities and local governments thereof, may be cancelled in whole or in part only at the discretion of the Secretary of Homeland Security in consultation with the Secretary of the Treasury: *Provided further*, That notwithstanding any other provision of law,

the Secretary of Homeland Security, in consultation with the Secretary of the Treasury, shall determine the terms, conditions, eligible uses, and timing and amount of Federal disbursements of loans issued to a territory or possession, and instrumentalities and local governments thereof: *Provided further*, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974 (2 U.S.C. 661a): *Provided further*, That FEMA may transfer up to 1.5 percent of the amount under this paragraph to the Disaster Assistance Direct Loan Program Account for administrative expenses to carry out under this paragraph the direct loan program, as authorized by section 417 of the Stafford Act: *Provided further*, That of the amount provided under this paragraph for transfer, up to \$150,000,000 may be transferred to the Disaster Assistance Direct Loan Program Account for the cost to lend a territory or possession of the United States that portion of assistance for which the territory or possession is responsible under the cost-sharing provisions of the major disaster declaration for Hurricanes Irma or Maria, as authorized under section 319 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5162): *Provided further*, That of the amount provided under this paragraph for transfer, up to \$1,000,000 may be transferred to the Disaster Assistance Direct Loan Program Account for administrative expenses to carry out the Advance of Non-Federal Share program, as authorized by section 319 of the Stafford Act.

The amount provided under this heading is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

## TITLE II

### DEPARTMENT OF AGRICULTURE

#### FOREST SERVICE

##### WILDLAND FIRE MANAGEMENT

###### (INCLUDING TRANSFER OF FUNDS)

For an additional amount for “Wildland Fire Management”, \$184,500,000, to remain available through September 30, 2021, for urgent wildland fire suppression operations: *Provided*, That such funds shall be solely available to be transferred to and merged with other appropriations accounts from which funds were previously transferred for wildland fire suppression in fiscal year 2017 to fully repay those amounts: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

##### FLAME WILDFIRE SUPPRESSION RESERVE FUND

###### (INCLUDING TRANSFER OF FUNDS)

For an additional amount for “FLAME Wildfire Suppression Reserve Fund”, \$342,000,000, to remain available through September 30, 2021, for necessary expenses for large wildland fire

suppression operations of the Department of Agriculture and as a reserve fund for suppression and Federal emergency response activities: *Provided*, That notwithstanding the FLAME Act of 2009 (43 U.S.C. 1748a(e)), such funds shall be solely available to be transferred to and merged with other appropriations accounts from which funds were previously transferred for wildland fire suppression in fiscal year 2017 to fully repay those amounts: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

## DEPARTMENT OF THE INTERIOR

### DEPARTMENT-WIDE PROGRAMS

#### WILDLAND FIRE MANAGEMENT

(INCLUDING TRANSFER OF FUNDS)

For an additional amount for “Wildland Fire Management”, \$50,000,000, to remain available until expended, for urgent wildland fire suppression activities and funds necessary to repay any transfers needed for these costs: *Provided*, That such funds may be available to be transferred to and merged with other appropriations accounts to fully repay amounts previously transferred for wildland fire suppression: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

## TITLE III

### GENERAL PROVISIONS

SEC. 301. Each amount appropriated or made available by this division is in addition to amounts otherwise appropriated for the fiscal year involved.

SEC. 302. No part of any appropriation contained in this division shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 303. The terms and conditions applicable to the funds provided in this division, including those provided by this title, shall also apply to the funds made available in division B of Public Law 115–56.

SEC. 304. Each amount designated in this division by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 shall be available only if the President subsequently so designates all such amounts and transmits such designations to the Congress.

SEC. 305. (a)(1) Not later than December 31, 2017, in accordance with criteria to be established by the Director of the Office of Management and Budget (referred to in this section as “OMB”), each Federal agency shall submit to OMB, the Government Accountability Office, the respective Inspector General of each agency, and the Committees on Appropriations of the House of Representatives and the Senate internal control plans for funds provided by this division and division B of Public Law 115–56.

(2) Not later than March 31, 2018, the Government Accountability Office shall review for the Committees on Appropriations of the House of Representatives and the Senate the design of the internal control plans required by paragraph (1).

(b) All programs and activities receiving funds under this division shall be deemed to be “susceptible to significant improper payments” for purposes of the Improper Payments Information Act of 2002 (31 U.S.C. 3321 note), notwithstanding section 2(a) of such Act.

(c) Funds for grants provided by this division or division B of Public Law 115–56 shall be expended by the grantees within the 24-month period following the agency’s obligation of funds for the grant, unless, in accordance with guidance to be issued by the Director of OMB, the Director waives this requirement for a particular grant program and submits a written justification for such waiver to the Committees on Appropriations of the House of Representatives and the Senate. In the case of such grants, the agency shall include a term in the grant that requires the grantee to return to the agency any funds not expended within the 24-month period.

SEC. 306. (a) The first proviso under the heading “Department of Housing and Urban Development—Community Planning and Development—Community Development Fund” in division B of Public Law 115–56 is amended by striking “State or unit of general local government” and inserting “State, unit of general local government, or Indian tribe (as such term is defined in section 102 of the Housing and Community Development Act of 1974 (42 U.S.C. 5302))”.

(b) Amounts repurposed pursuant to subsection (a) that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of such Act.

SEC. 307. Section 101(a)(7) of division D of Public Law 115–56 is amended to read as follows:

“(7) The Department of the Interior, Environment, and Related Agencies Appropriations Act, 2017 (division G of Public Law 115–31), except the language under the heading ‘FLAME Wildfire Suppression Reserve Fund’ in the Departments of Agriculture and the Interior.”.

SEC. 308. (a) Notwithstanding sections 1309, 1310, and 1310a of the National Flood Insurance Act of 1968 (42 U.S.C. 4016–4017a) and section 15(e) of the Federal Flood Insurance Act of 1956 (42 U.S.C. 2414(e)), and any borrowing agreement entered into between the Department of the Treasury and the Federal Emergency Management Agency, of the indebtedness of the Administrator under any notes or other obligations issued pursuant to section 1309(a) of the National Flood Insurance Act of 1968 (42 U.S.C. 4016(a)) and section 15(e) of the Federal Insurance Act of 1956 (42 U.S.C. 2414(e)) that is outstanding as of the date of the enactment of this Act, an amount of \$16,000,000,000 is hereby cancelled. To the extent of the amount cancelled, the Administrator and the National Flood Insurance Fund are relieved of all liability to the Secretary of the Treasury under any such notes or other obligations, including for any interest due under such notes and any other fees and charges payable in connection with such notes, and the total amount of notes and obligations

issued by the Administrator pursuant to such sections shall be considered to be reduced by such amount for the purposes of the limitation on such total amount under such section 1309(a).

(b) The amount of the indebtedness cancelled under subsection (a) may be treated as public debt of the United States.

(c)(1) This section is designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(g)).

(2) The amount provided in this section is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 309. Notwithstanding section 19(a)(2)(B) of the Food and Nutrition Act of 2008 (7 U.S.C. 2028), not to exceed \$1,270,000,000 of funds made available for the contingency reserve under the heading “Supplemental Nutrition Assistance Program” of division A of Public Law 114–113 shall be available for the Secretary to provide a grant to the Commonwealth of Puerto Rico for disaster nutrition assistance in response to the Presidentially declared major disasters and emergencies: *Provided*, That funds made available to Puerto Rico under this section shall remain available for obligation by the Commonwealth until September 30, 2019, and shall be in addition to funds otherwise made available: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 310. Notwithstanding section 2208(l)(3) of title 10, United States Code, during fiscal year 2018, the dollar limitation on advance billing of a customer of a working-capital fund in such section shall not apply with respect to the advance billing of the Federal Emergency Management Agency. In the preceding sentence, the term “advance billing” has the meaning given the term in section 2208(l)(4) of title 10, United States Code.

This division may be cited as the “Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017”.

## **DIVISION B—BANKRUPTCY JUDGESHIP ACT OF 2017**

### **SEC. 1001. SHORT TITLE.**

This division may be cited as the “Bankruptcy Judgeship Act of 2017”.

### **SEC. 1002. EXTENSION OF TEMPORARY OFFICE OF BANKRUPTCY JUDGES IN CERTAIN JUDICIAL DISTRICTS.**

(a) TEMPORARY OFFICE OF BANKRUPTCY JUDGES AUTHORIZED BY THE BANKRUPTCY JUDGESHIP ACT OF 2005.—

(1) EXTENSIONS.—The temporary office of bankruptcy judges authorized for the following districts by subsection (b) of the Bankruptcy Judgeship Act of 2005 (28 U.S.C. 152 note) are extended until the applicable vacancy specified in paragraph (2) in the office of a bankruptcy judge for the respective district occurs:

- (A) The district of Delaware.
- (B) The southern district of Florida.
- (C) The district of Maryland.

- (D) The eastern district of Michigan.
- (E) The district of Nevada.
- (F) The eastern district of North Carolina.
- (G) The district of Puerto Rico.
- (H) The eastern district of Virginia.

(2) VACANCIES.—

(A) SINGLE VACANCIES.—Except as provided in subparagraphs (B), (C), and (D), the 1st vacancy in the office of a bankruptcy judge for each district specified in paragraph (1)—

(i) occurring more than 5 years after the date of the enactment of this Act; and

(ii) resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

(B) DISTRICT OF DELAWARE.—The 1st, 2d, 3d, and 4th vacancies in the office of a bankruptcy judge for the district of Delaware—

(i) occurring 5 years or more after the date of the enactment of this Act; and

(ii) resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

(C) DISTRICT OF MARYLAND.—

(i) The 1st vacancy in the office of a bankruptcy judge for the district of Maryland—

(I) occurring more than 5 years after the date of the enactment of this Act; and

(II) resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

(ii) The 2d and 3d vacancies in the office of a bankruptcy judge for the district of Maryland resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

(D) SOUTHERN DISTRICT OF FLORIDA.—The 1st and 2d vacancies in the office of a bankruptcy judge for the southern district of Florida—

(i) occurring more than 5 years after the date of the enactment of this Act; and

(ii) resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

(3) APPLICABILITY OF PROVISIONS.—Except as provided in paragraphs (1) and (2), all other provisions of subsection (b) of the Bankruptcy Judgeship Act of 2005 (28 U.S.C. 152 note) and section 2 of the Temporary Bankruptcy Judgeships Extension Act of 2012 (28 U.S.C. 152 note) remain applicable to the temporary office of bankruptcy judges referred to in paragraph (1).

(b) TEMPORARY OFFICE OF BANKRUPTCY JUDGES EXTENDED BY THE BANKRUPTCY JUDGESHIP ACT OF 2005 AND THE TEMPORARY BANKRUPTCY JUDGESHIPS EXTENSION ACT OF 2012.—

(1) EXTENSIONS.—The temporary office of bankruptcy judges authorized by section 3 of the Bankruptcy Judgeship Act of 1992 (28 U.S.C. 152 note) and extended by subsection (c) of the Bankruptcy Judgeship Act of 2005 (28 U.S.C. 152



note) and further extended by section 2 of the Temporary Bankruptcy Judgeships Extension Act of 2012 (28 U.S.C. 152 note) for the district of Delaware and the district of Puerto Rico are extended until the applicable vacancy specified in paragraph (2) in the office of a bankruptcy judge for the respective district occurs.

(2) VACANCIES.—

(A) DISTRICT OF DELAWARE.—The 5th vacancy in the office of a bankruptcy judge for the district of Delaware—

(i) occurring more than 5 years after the date of the enactment of this Act; and

(ii) resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

(B) DISTRICT OF PUERTO RICO.—The 2d vacancy in the office of a bankruptcy judge for the district of Puerto Rico—

(i) occurring more than 5 years after the date of the enactment of this Act; and

(ii) resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

(3) APPLICABILITY OF OTHER PROVISIONS.—Except as provided in paragraphs (1) and (2), all other provisions of section 3 of the Bankruptcy Judgeship Act of 1992 (28 U.S.C. 152 note), subsection (c) of the Bankruptcy Judgeship Act of 2005 (28 U.S.C. 152 note), and section 2 of the Temporary Bankruptcy Judgeships Extension Act of 2012 (28 U.S.C. 152 note) remain applicable to the temporary office of bankruptcy judges referred to in paragraph (1).

**SEC. 1003. TEMPORARY OFFICE OF BANKRUPTCY JUDGE AUTHORIZED.**

(a) APPOINTMENTS.—The following bankruptcy judges shall be appointed in the manner prescribed in section 152(a)(1) of title 28, United States Code, for the appointment of bankruptcy judges provided for in section 152(a)(2) of that title:

(1) Two additional bankruptcy judges for the district of Delaware.

(2) One additional bankruptcy judge for the middle district of Florida.

(3) One additional bankruptcy judge for the eastern district of Michigan.

(b) VACANCIES.—

(1) DISTRICT OF DELAWARE.—The 6th and 7th vacancies in the office of a bankruptcy judge for the district of Delaware—

(A) occurring 5 years or more after the appointment date of the bankruptcy judge appointed under subsection (a)(1) to such office; and

(B) resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

(2) MIDDLE DISTRICT OF FLORIDA.—The 1st vacancy in the office of a bankruptcy judge for the middle district of Florida—

(A) occurring 5 years or more after the appointment date of the bankruptcy judge appointed under subsection (a)(2) to such office; and

(B) resulting from the death, retirement, resignation, or removal of a bankruptcy judge,

shall not be filled.

(3) EASTERN DISTRICT OF MICHIGAN.—The 2d vacancy in the office of a bankruptcy judge for the eastern district of Michigan—

(A) occurring 5 years or more after the appointment date of the bankruptcy judge appointed under subsection (a)(3) to such office; and

(B) resulting from the death, retirement, resignation, or removal of a bankruptcy judge, shall not be filled.

**SEC. 1004. BANKRUPTCY FEES.**

(a) AMENDMENTS TO TITLE 28 OF THE UNITED STATES CODE.—Section 1930(a)(6) of title 28, United States Code, is amended—

(1) by striking “(6) In” and inserting “(6)(A) Except as provided in subparagraph (B), in”; and

(2) by adding at the end the following:

“(B) During each of fiscal years 2018 through 2022, if the balance in the United States Trustee System Fund as of September 30 of the most recent full fiscal year is less than \$200,000,000, the quarterly fee payable for a quarter in which disbursements equal or exceed \$1,000,000 shall be the lesser of 1 percent of such disbursements or \$250,000.”.

(b) DEPOSITS OF CERTAIN FEES FOR FISCAL YEARS 2018 THROUGH 2022.—Notwithstanding section 589a(b) of title 28, United States Code, for each of fiscal years 2018 through 2022—

(1) 98 percent of the fees collected under section 1930(a)(6) of such title shall be deposited as offsetting collections to the appropriation “United States Trustee System Fund”, to remain available until expended; and

(2) 2 percent of the fees collected under section 1930(a)(6) of such title shall be deposited in the general fund of the Treasury.

(c) APPLICATION OF AMENDMENTS.—The amendments made by this section shall apply to quarterly fees payable under section 1930(a)(6) of title 28, United States Code, as amended by this section, for disbursements made in any calendar quarter that begins on or after the date of enactment of this Act.

**SEC. 1005. CLARIFICATION OF RULE ALLOWING DISCHARGE TO GOVERNMENTAL CLAIMS ARISING FROM THE DISPOSITION OF FARM ASSETS UNDER CHAPTER 12 BANKRUPTCIES.**

(a) IN GENERAL.—Subchapter II of chapter 12 of title 11, United States Code, is amended by adding at the end the following:

**“§ 1232. Claim by a governmental unit based on the disposition of property used in a farming operation**

“(a) Any unsecured claim of a governmental unit against the debtor or the estate that arises before the filing of the petition, or that arises after the filing of the petition and before the debtor’s discharge under section 1228, as a result of the sale, transfer, exchange, or other disposition of any property used in the debtor’s farming operation—

“(1) shall be treated as an unsecured claim arising before the date on which the petition is filed;

“(2) shall not be entitled to priority under section 507;

“(3) shall be provided for under a plan; and

“(4) shall be discharged in accordance with section 1228.

“(b) For purposes of applying sections 1225(a)(4), 1228(b)(2), and 1229(b)(1) to a claim described in subsection (a) of this section, the amount that would be paid on such claim if the estate of the debtor were liquidated in a case under chapter 7 of this title shall be the amount that would be paid by the estate in a chapter 7 case if the claim were an unsecured claim arising before the date on which the petition was filed and were not entitled to priority under section 507.

“(c) For purposes of applying sections 523(a), 1228(a)(2), and 1228(c)(2) to a claim described in subsection (a) of this section, the claim shall not be treated as a claim of a kind specified in subparagraph (A) or (B) of section 523(a)(1).

“(d)(1) A governmental unit may file a proof of claim for a claim described in subsection (a) that arises after the date on which the petition is filed.

“(2) If a debtor files a tax return after the filing of the petition for a period in which a claim described in subsection (a) arises, and the claim relates to the tax return, the debtor shall serve notice of the claim on the governmental unit charged with the responsibility for the collection of the tax at the address and in the manner designated in section 505(b)(1). Notice under this paragraph shall state that the debtor has filed a petition under this chapter, state the name and location of the court in which the case under this chapter is pending, state the amount of the claim, and include a copy of the filed tax return and documentation supporting the calculation of the claim.

“(3) If notice of a claim has been served on the governmental unit in accordance with paragraph (2), the governmental unit may file a proof of claim not later than 180 days after the date on which such notice was served. If the governmental unit has not filed a timely proof of the claim, the debtor or trustee may file proof of the claim that is consistent with the notice served under paragraph (2). If a proof of claim is filed by the debtor or trustee under this paragraph, the governmental unit may not amend the proof of claim.

“(4) A claim filed under this subsection shall be determined and shall be allowed under subsection (a), (b), or (c) of section 502, or disallowed under subsection (d) or (e) of section 502, in the same manner as if the claim had arisen immediately before the date of the filing of the petition.”

(b) TECHNICAL AND CONFORMING AMENDMENTS.—

(1) IN GENERAL.—Subchapter II of chapter 12 of title 11, United States Code, is amended—

(A) in section 1222(a)—

(i) in paragraph (2), by striking “unless—” and all that follows through “the holder” and inserting “unless the holder”;

(ii) in paragraph (3), by striking “and” at the end;

(iii) in paragraph (4), by striking the period at the end and inserting “; and”; and

(iv) by adding at the end the following:

“(5) subject to section 1232, provide for the treatment of any claim by a governmental unit of a kind described in section 1232(a).”;

(B) in section 1228—

(i) in subsection (a)—

- (I) in the matter preceding paragraph (1)—
  - (aa) by inserting a comma after “all debts provided for by the plan”; and
  - (bb) by inserting a comma after “allowed under section 503 of this title”; and
- (II) in paragraph (2), by striking “the kind” and all that follows and inserting “a kind specified in section 523(a) of this title, except as provided in section 1232(c).”; and
- (ii) in subsection (c)(2), by inserting “, except as provided in section 1232(c)” before the period at the end; and
- (C) in section 1229(a)—
  - (i) in paragraph (2), by striking “or” at the end;
  - (ii) in paragraph (3), by striking the period at the end and inserting “; or”; and
  - (iii) by adding at the end the following:
    - “(4) provide for the payment of a claim described in section 1232(a) that arose after the date on which the petition was filed.”
- (2) TABLE OF SECTIONS.—The table of sections for subchapter II of chapter 12 of title 11, United States Code, is amended by adding at the end the following:
  - “1232. Claim by a governmental unit based on the disposition of property used in a farming operation.”
- (c) EFFECTIVE DATE.—The amendments made by this section shall apply to—
  - (1) any bankruptcy case—
    - (A) that is pending on the date of enactment of this Act;
    - (B) in which the plan under chapter 12 of title 11, United States Code, has not been confirmed on the date of enactment of this Act; and
    - (C) relating to which an order of discharge under section 1228 of title 11, United States Code, has not been entered; and
  - (2) any bankruptcy case that commences on or after the date of enactment of this Act.

*Speaker of the House of Representatives.*

*Vice President of the United States and  
President of the Senate.*