



## CRS Report for Congress

### Senate Committee Reports: Required Contents

Elizabeth Rybicki  
Analyst on the Congress and Legislative Process  
Government and Finance Division

When a Senate committee reports a measure to the Senate, it usually prepares a written report that describes the purposes and provisions of the measure. Senate rules and statutes specify items that must be included in committee reports. Senate committees also may include additional items in their reports. For more information on legislative process, see [<http://www.crs.gov/products/guides/guidehome.shtml>].<sup>1</sup>

#### Contents Required by Senate Rules and by Statute

**Vote Results.** The results of any roll call vote on ordering a measure reported must be included in Senate reports. The results of other roll call votes, on the measure or any amendment to it, and tabulations of votes cast by each member in favor and against a question must be included unless the votes were “previously announced” by the committee. (Rule XXVI, paragraphs 7(b) and (c).)

**Cost Estimates.** In general, the Senate report on a measure (except continuing appropriations), which provides new budget authority, or changes revenues or tax expenditures, must contain: (a) a Congressional Budget Office (CBO) cost estimate for the first fiscal year affected and the four subsequent fiscal years; and (b) a CBO estimate of new budget authority provided for assistance to state and local governments. The Senate Appropriations Committee also must include a comparison of the levels in an appropriations measure to the appropriate subcommittee allocations (the so-called 302(b) allocations). (Section 308(a) of the Congressional Budget Act. Related requirements are contained in Section 402 of the Budget Act, and Rule XXVI, paragraph 11(a).)

**Unfunded Mandates.** An authorizing committee’s report on a public bill or joint resolution that includes a federal mandate must contain an identification and description of the mandate. This must comprise the direct costs to state, local, and tribal governments, and the private sector; an assessment of the anticipated costs and benefits; and a statement on the effect on both the public and private sectors, including on the competitive balance between them. If the mandates are intergovernmental, the report also

---

<sup>1</sup> This report was written by Thomas P. Carr, formerly an Analyst at the Congressional Research Service. The listed author is available to respond to inquiries on the subject.

# About TheCapitol.Net

We help you understand Washington and Congress.™

For more than 35 years, TheCapitol.Net and its predecessor, Congressional Quarterly Executive Conferences, have been training professionals from government, military, business, and NGOs on the dynamics and operations of the legislative and executive branches and how to work with them.

Our training and publications include congressional operations, legislative and budget process, communication and advocacy, media and public relations, research, testifying before Congress, legislative drafting, critical thinking and writing, and more.

TheCapitol.Net encompasses a dynamic team of more than 150 faculty members and authors, all of whom are independent subject matter experts and veterans in their fields. Faculty and authors include senior government executives, former members of Congress, Hill and agency staff, editors and journalists, lobbyists, lawyers, nonprofit executives, and scholars.

We have worked with hundreds of clients across the country to develop and produce a wide variety of custom, on-site training programs.

All courses, seminars, and workshops can be tailored to align with your organization's educational objectives and presented on-site at your location.

TheCapitol.Net is on the GSA Schedule, 874-4, for custom on-site training:  
GSA Contract GS02F0192X.

TheCapitol.Net has more than 2,000 clients representing congressional offices, federal and state agencies, military branches, corporations, associations, news media, and NGOs nationwide.

TheCapitol.Net is a non-partisan firm.

Our blog: [Hobnob Blog](#)—hit or miss ... give or take ... this or that ...

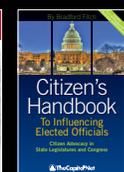
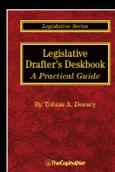


*Non-partisan training and publications that show how Washington works.™*

PO Box 25706, Alexandria, VA 22313-5706  
202-678-1600 • [www.thecapitol.net](http://www.thecapitol.net)



TheCapitol.Net is on the  
GSA Schedule, 874-4,  
for custom on-site training.  
GSA Contract GS02F0192X



must contain statements on the amount of authorizations under federal financial assistance programs; whether the mandates are partly or entirely unfunded; how any funding will be allocated; additional sources of federal financial assistance; and a statement of how the committee intends States to implement any funding reductions. Reports on measures containing federal intergovernmental or private sector mandates also must contain CBO statements on the direct costs of the mandates. (Sections 423 and 424 of the Congressional Budget Act, as amended.)

**Preemption Information.** A report by an authorizing committee on a public bill or joint resolution must contain, if relevant, a statement on the extent to which the measure preempts any state, local, or tribal law, and the effect of any such preemption. (Section 423 of the Congressional Budget Act, as amended.)

**Regulatory and Paperwork Impact Statements.** A committee report (except by the Appropriations Committee) on a public bill or joint resolution generally must contain an evaluation of its regulatory impact, including information on (a) the individuals and businesses who would be regulated; (b) the economic impact of regulation on affected individuals, consumers, and businesses; (c) the impact on personal privacy; and (d) the amount of paperwork and record keeping required. These estimates are not required if the report states why compliance is “impracticable.” (Rule XXVI, paragraphs 11(b) and (c).)

**Applicability to Congress.** A report on a bill or joint resolution relating to terms and conditions of employment or access to public services or accommodations must describe how the provisions apply to the legislative branch. If a provision is not applicable to the legislative branch, the report must explain why. (P.L. 104-1, Section 102(b)(3).)

**Comparative Print (Cordon Rule).** A committee report on a measure that changes existing law must contain: (a) the text of the statute, or part thereof, proposed to be changed; and (b) a comparative print of the part of the measure making the change and the statute proposed to be amended. This information is not required if the report states that its omission is necessary “to expedite the business of the Senate.” (Rule XXVI, paragraph 12.)

**Other Views.** If a request is made at the time a measure is ordered reported, a member of any committee (except Appropriations) is entitled to at least three calendar days to prepare supplemental, minority, or additional views for inclusion in the committee report. (Rule XXVI, paragraph 10(c).)

## Other Components

Senate committee reports typically outline the need and purpose for the legislation. Reports may include a brief legislative history of the measure, and possibly, related or earlier measures. There may also be a section-by-section (or title-by-title) summary of the legislation. Statements of legislative intent are sometimes included, to guide the executive branch in implementing the law, and to assist the judicial branch in interpreting the law on an issue before a court. Executive branch opinions requested by the committee may also be printed in the report. Senate committee reports may contain additional items that explain the formation, language, and impact of the legislation.