DEAR COLLEAGUE & LEGISLATIVE COUNSEL BRIEFING

H.R. 180 (The 180-Day American Solvency and Living Floor Act of 2027), Companion Bills H.R. 181–186, H. Res. 5 (Sec. 4), the Section-by-Section Byrd-Rule Constitutional Audit, and Median-Wage Indexed Treasury Bonds.

I. EXECUTIVE SUMMARY FOR MEMBERS & CHIEFS OF STAFF

To: Members-Elect, Chiefs of Staff, Legislative Directors, and Committee Counsel of the 120th Congress
Date: Convening of the 120th Congress (January 3, 2027)
Re: Day-1 Enactment of H.R. 180 and Companion Bills H.R. 181–186 via 50-Vote Budget Reconciliation (`H. Res. 5, Sec. 4`)

When the 120th Congress convenes on January 3, 2027, a bloc of 36 to 40+ Representatives holds the mathematical leverage to condition adoption of the Opening-Day House Rules Package (`H. Res. 5`) on the inclusion of **Section 4**—which deems the FY2027 Concurrent Budget Resolution (`H. Con. Res. 1`) adopted upon passage of the Rules Package and discharges **H.R. 180** (and standalone companion bills **H.R. 181–186**) to the House floor within 14 calendar days under fast-track, **50-vote Senate Budget Reconciliation protections (`2 U.S.C. § 641`)**.

> **Why Pairing Working-Family Relief with Public Integrity Audits Creates a Must-Sign Bill:**
> H.R. 180 places immediate, kitchen-table tax and housing relief—**$0 primary-home and personal-vehicle property taxes (up to $150k/vehicle)** with **100% Hold-Harmless Municipal Revenue Sharing**, an instant **+7.65% employee paycheck raise ($0 payroll tax)**, a **$200k/$400k Standard Deduction with Return-Free Filing**, **-3.0% starter mortgages and small-business loans with $0 PMI**, and the **1 MW–50 MW+ Data Center Ratepayer/Water Shield & 25% Public Compute Reserve**—inside the exact same 50-vote reconciliation bill as:
> • **The GAO-Overseen IRS Office of Executive Branch and Public Integrity Forensic Audits (`Sec. 104 / 26 U.S.C. § 7656(g)`):** Vested with DOJ-independent Article III subpoena and collection power over the White House, Cabinet, political appointees, family trusts/crypto wallets, and unaudited Pentagon contractors; and • Closing Private Foundation, Donor-Advised Fund (DAF), Split-Interest Trust, and Directed-Grant tax loopholes while allowing high-net-worth taxpayers and foundations to defer , , , and excise liabilities by locking 200% of the deferred tax (or 100% of foundation endowment reserves) into 10-year that pay 0.00% base interest + real median wage growth (and transfer 2%/yr of principal to the Citizen retirement reserve whenever housing/utility inflation beats median wages).

Private Foundation Tax-Shelter Reform & Median-Wage Indexed Treasury Bonds (Sec. 311 / 26 U.S.C. § 4949 & 31 U.S.C. § 3102A):§ 4491§ 280I§ 59B§ 4949*only***Series U-MWIB Treasury Bonds**Series M-MWIB

II. SECTION-BY-SECTION SENATE BYRD RULE (2 U.S.C. § 644) & CONSTITUTIONAL AUDIT TABLE

H.R. 180 Section & Companion Bill	U.S. Code Citation & Fiscal Mechanism	Substantive Policy Deliverable	Byrd Rule (2 U.S.C. § 644) & Constitutional Basis
Title I, Sec. 101–103 (H.R. 185, Sec. 1)	26 U.S.C. §§ 4980I, 4980J, 1043(d), 7623(b)(7)	**50% annual excise** on individual corporate stocks held by Congress, White House, Judges & Fed Governors (0% cap-gains rollover into **Series O-MWIB** paying 0.00% if inflation > wages); **100% excise** on 10-yr revolving-door lobbying & foreign emoluments; **25% whistleblower bounty** with first-mover immunity.	Art. I, Sec. 8 Taxing Power; Chapter 43 penalty excises produce direct scoring revenue; § 1043(d) modifies existing ethics deferral basis.
Title I, Sec. 104 & Title III, Sec. 301(c) (H.R. 185, Sec. 1; H.R. 183, Sec. 1)	26 U.S.C. § 7656(f)-(g)	Independent **GAO-overseen IRS Office of Executive Branch & Public Integrity Forensic Audits** with DOJ-independent Article III subpoena/levy power over White House, Cabinet, family trusts/crypto & unaudited Pentagon contractors; **100% unexplained enrichment & unsubstantiated contract excise**; **Equal-Application Safe Harbor** voiding selective fines.	Direct revenue-collection administration funded by a 1.5% Subchapter G outlay set-aside + 100% recapture excise tax (United States v. Sullivan, 274 U.S. 259).
Title II, Sec. 201–202 (H.R. 181, Sec. 1–2)	26 U.S.C. §§ 36D, 9512, 4491	**$0 primary-home property tax** (up to regional median) + **$0 car tax on 2 vehicles** (up to **$150k/vehicle**); **100% Hold-Harmless Municipal GRS Trust Fund** + **12-Citizen Audit Panels** & 36-mo IT grant, funded by **25% excise on $10M+ stock-collateralized loans (§ 4491)**.	Refundable Subtitle A tax credit + Chapter 98 Trust Fund mandatory outlay formula (South Dakota v. Dole, 483 U.S. 203). Zero Social Security trust fund nexus.

H.R. 180 Section & Companion Bill	U.S. Code Citation & Fiscal Mechanism	Substantive Policy Deliverable	Byrd Rule (2 U.S.C. § 644) & Constitutional Basis
Title II, Sec. 203 (H.R. 182, Sec. 1–2)	26 U.S.C. §§ 45BB, 36F, 4493, 4493A	**-3.0% (-300 bps) starter mortgage & small-biz loan credit**; **$0 PMI forever**; **$18,000 down-payment credit**; 1% ($2.5k) bank fee cap with **uncapped realtor commissions (85% direct-to-agent floor)**; hard **180-day corporate landlord (>10 homes) sale / Zero-Down Rent-to-Own window** or **$50+/day per-home excise**.	Business tax credit (§ 45BB), individual refundable credit (§ 36F), and Chapter 36 per-diem corporate excise (§ 4493, Flint v. Stone Tracy Co.).
Title III, Sec. 301–302 (H.R. 183, Sec. 1–2)	26 U.S.C. §§ 36E, 3513, 63(c)(8), 6012(a)(10), 4475, 59B, 280I	**+7.65% instant paycheck raise** & 7.65% small-biz payroll cut; **$200k Single / $400k Joint standard deduction** & return-free filing; **IRS Fresh-Start**; **75% U.S. ownership** of 25M+ user social platforms & defense contractors; paid by **0.5% Wall Street trading tax**, **50% windfall tax** & **40% exit tax**.	Structured as a Subtitle A refundable income tax credit settled via General Fund indemnification, 100% preserving OASI/DI Social Security off-budget firewall (2 U.S.C. § 644(b)(1)(F)).
Title III, Sec. 303–304 (H.R. 184; H.R. 186)	26 U.S.C. §§ 4494, 48F, 4495	Progressive **1 MW–50 MW+ data center grid, water & 45/40 dBA noise shield** verified by **NIST/USGS hardware metering**; drops to $0.00 (with **30% domestic construction credit & 100% NDAA co-funding**) with clean BTM power, closed-loop cooling & **25% Public Compute Reserve** (10% Citizen, 10% Defense, 5% GAO/Public Defenders); **50%–200% ($5–$50/record) Commercial Data-Broker Excise**.	Differential Chapter 36 severance and data-transaction excise rates + Chapter 1 investment tax credit (United States v. Sanchez, 340 U.S. 42).

H.R. 180 Section & Companion Bill	U.S. Code Citation & Fiscal Mechanism	Substantive Policy Deliverable	Byrd Rule (2 U.S.C. § 644) & Constitutional Basis
Title III, Sec. 311 (H.R. 183, Sec. 2; H.R. 185, Sec. 2)	26 U.S.C. § 4949	**Private Foundation, DAF, Trust & Directed-Grant Tax-Shelter Reform:** 50% hoarding excise unless DAFs pay out 100% in 36 mos and Foundations (>$10M) pay 10%–15%/yr under a 20-yr spend-down OR hold **100% of unspent reserves in Series U-MWIBs**; $0 family payroll (100% clawback); equal voting-share reduction on dual-class gifts; **120% Worker ESOP & Grassroots Charity Deduction**; 5-yr blind peer-reviewed pool for >$250k research grants.	Direct amendment to Chapter 42 Private Foundation Excise Taxes (26 U.S.C. §§ 4940–4949), scored by JCT/CBO as an immediate revenue-positive tax-expenditure recapture.
Title IV, Sec. 401–402 (H.R. 185, Sec. 2)	31 U.S.C. § 3102A; 26 U.S.C. § 1043A	**3-Series Median-Wage Indexed Bonds (MWIBs):** (1) **Series M-MWIB** for citizens (100% uncapped 401(k)/IRA rollovers; 2% base + greater of CPI-U or median wage growth); (2) **Series O-MWIB** for officials; (3) **Series U-MWIB** allowing high-net-worth taxpayers & foundations to defer § 4491/280I/59B/4949 taxes via 2-for-1 lockup (0% base + wage growth, with 2%/yr principal transfer funding the Citizen Series M-MWIB inflation floor).	Public-debt issuance authority under 2 U.S.C. § 641(a) + Title 26 tax-deferral election (§ 1043A). Protects the General Fund while tying tax-deferred wealth to real median wages.
Title V & Title VI	26 U.S.C. § 7421(c); 31 U.S.C. § 3101(c)	Tax Anti-Injunction Act shield barring pre-enforcement injunctions; **$1.5T intra-quarter Treasury clearing facility**; **100% of net quarterly excise surpluses automatically retire U.S. National Debt**.	2 U.S.C. § 641(a)(3) expressly authorizes statutory debt-limit modifications inside a Budget Reconciliation bill.

III. THE 120TH CONGRESS "CONTRACT FOR THE FLOOR" (OPTION A & OPTION B COMMITMENT PLEDGE)

[ ] OPTION A — FLOOR-LEVERAGE CAUCUS COMMITMENT (Opening-Day House Rules & 50-Vote Reconciliation Enforcer): I pledge to condition my vote for the Opening-Day House Rules Package (H. Res. 5) on January 3, 2027 on the inclusion of **Section 4** (deeming H. Con. Res. 1 adopted and discharging H.R. 180 and H.R. 181–186 to the floor within 14 days under 50-vote Budget Reconciliation protections), and I pledge to oppose any motion to sever the **GAO-overseen IRS Executive Branch Forensic Audit Division (26 U.S.C. § 7656(g))** or **Private Foundation Tax-Shelter Reform & Series U-MWIB Wage-Indexed Bonds (§ 4949 & § 1043A)** from the working-family relief provisions.

[ ] OPTION B — DAY-1 ORIGINAL COSPONSORSHIP & WAGE-INDEXED BOND PLEDGE: I pledge to file as an Original Cosponsor on January 3, 2027 of **H.R. 180** and companion bills **H.R. 181–186**, and to voluntarily hold my personal investments in diversified funds or **Series O-MWIB Median-Wage-Indexed Treasury Bonds**.

Member / Candidate Signature: _____ District / State: _____ Date: _____