



Tax Insights
from Tax Policy Services

House approves Senate-passed budget resolution for immigration enforcement funding

April 30, 2026

In brief

The House late on April 29 voted 215 to 211 (with one member voting “present”) to approve the Senate-passed fiscal year (FY) 2026 budget resolution (S. Con. Res. 33) with instructions for a budget reconciliation bill that, among other things, instructs the House and Senate Judiciary and Homeland Security committees each to approve budget reconciliation legislation by May 15, 2026, that increases deficits by not more than \$70 billion over the 10-year budget period (2026-2035). Republican Congressional leaders have said the purpose of these instructions is to provide funding for the Immigration and Customs Enforcement (ICE) and Border Patrol parts of the Department of Homeland Security (DHS). The resolution does not provide reconciliation instructions for the Senate Finance Committee or the House Ways and Means Committee, which have jurisdiction over tax legislation.

Observation: The House vote was extended several hours as Republican leaders sought to gain the votes of enough members to pass the budget resolution. Some House Republicans had wanted to expand the scope of the reconciliation bill to address a broad range of issues, including tax, healthcare, and spending reductions. Some of these issues potentially could be included in a third reconciliation bill in the fall. The prospects are uncertain for enacting a third reconciliation bill, the timing of which would be largely driven by how quickly (or even whether) the administration and Congressional Republicans could settle upon a consensus set of policies to pursue.

Observation: The House could vote as soon as today on a Senate-passed Department of Homeland Security appropriations bill (H.R. 7147) for FY 2026 that does not include ICE and Border Patrol funding. A temporary FY 2026 funding measure for the Department of Homeland Security expired on February

14, 2026. Trump administration officials have urged the House to pass H.R. 7147 by the end of April when the funds currently being used to pay DHS employee salaries are expected to be exhausted. President Trump directed that the DHS personnel payroll be funded from multiyear mandatory spending accounts established for the department in the 2025 One Big Beautiful Bill Act.

Next steps

Because the House and Senate have approved an identical joint budget resolution that provides instructions for specific committees to report legislation, that legislation can be considered under budget reconciliation procedures. In order for the funding to be enacted, both chambers also must agree on a final reconciliation bill that can secure passage in the currently narrowly divided Congress.

Republicans are using the reconciliation process to fund ICE and Border Patrol through mandatory spending rather than discretionary spending through the appropriations process. A reconciliation bill can pass in both the House and Senate with simple majorities, while a 60-vote majority is required for Senate passage of appropriations bills. Thus, a reconciliation bill can pass the Senate with Republican-only votes while at least seven Democratic votes are required for passage of an appropriations bill.

Senate rules impose several limitations on the use of reconciliation that require a 60-vote majority to override, including a requirement that a reconciliation provision must have a direct fiscal effect on the federal budget and the legislation cannot increase federal deficits outside the budget period (typically 10 years) covered by the resolution.

For more information

Text of the FY 2026 budget resolution is available [here](#).

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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