House vote clears way for reconciliation bill action

April 10, 2025

The House on April 10 by a vote of 216 to 214 gave final approval to the fiscal year (FY) 2025 budget resolution (H. Con. Res. 14), as amended on April 5 by the Senate. The amended budget plan was approved by all House Republicans except for Reps. Thomas Massie (R-KY) and Victoria Spartz (R-IN) who joined House Democrats in opposing the measure.

House approval of the amended FY 2025 budget resolution clears the way for substantive action by House and Senate Republicans to advance legislation that would address expiring Tax Cuts and Jobs Act (TCJA) provisions and other parts of President Trump's legislative agenda. The House action unlocks budget reconciliation procedures that would allow legislation to advance with a simple majority vote in the Senate, instead of the 60 votes generally needed to consider bills in the Senate. A budget resolution does not require the president's signature.

The House Ways and Means Committee and Senate Finance Committee, along with other committees with reconciliation instructions in both chambers, could begin consideration of budget reconciliation legislation after Congress returns at the end of April from a scheduled two-week Spring recess.

The FY 2025 budget resolution approved by Congress provides different reconciliation instructions for the House and Senate committees tasked with drafting a broad range of tax and spending measures. While this disparity in instructions does not interfere with the procedural protections in the Senate, the ultimate enactment of substantive legislation will require the House and Senate to reach agreement on a common set of legislative proposals that meet these differing instructions before a final identical bill can be put to a vote in both chambers and be sent to President Trump.

Observation: In the current narrowly divided Congress, Republicans can lose only three votes in the House or Senate to pass a final "one, big beautiful" reconciliation bill providing for tax relief, border security and defense funding increases, and mandatory spending cuts by a simple majority, assuming all members are present and voting and a tie-breaking vote by Vice President JD Vance in the Senate.

See PwC's April 6 Insight for more details on the timeline for legislative action and key differences between the House and Senate budget reconciliation instructions, including the potential need for the House and Senate tax committees to consider revenue-raising measures to offset the cost of revenue-reducing provisions that are expected to exceed the reconciliation instruction caps on deficit-financed tax relief.

Let's talk

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

Tax Policy Services

Pat Brown
(203) 550-5783
pat.brown@pwc.com

Rohit Kumar
(202) 841-8300
rohit.kumar@pwc.com

Scott McCandless
(202) 748-4760
scott.mccandless@pwc.com

Janice Mays
(202) 603-0641
janice.a.mays@pwc.com

Todd Metcalf
(202) 304-5383
todd.metcalf@pwc.com

Mark Prater
(202) 826-9014
mark.a.prater@pwc.com

Kevin Levingston
(678) 592-5159
kevin.levingston@pwc.com

Larry Campbell
(202) 251-6666
larry.campbell@pwc.com

Andrew Prior
(703) 980-4520
andrew.prior@pwc.com

Dave Camp
(989) 488-8807
david.l.camp@pwc.com

Pam Olson
(703) 627-8925
pam.olson@pwc.com

National Economics & Statistics

Karl Russo
(202) 431-9566
karl.russo@pwc.com

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