

Senate passes budget resolution limited to immigration enforcement funding

April 23, 2026

In brief

The Senate early on April 23 passed by a vote of 50 to 48 a 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.

Procedural rules governing the budget resolution process in the Senate allow for an unlimited number of amendment votes (the so-called “vote-a-rama”) during consideration of the budget resolution. Amendments introduced by Democratic Senators included measures to address housing costs, healthcare, and other issues, but none of those amendments were adopted.

The House could vote on the Senate-passed budget resolution as soon as next week. For legislation to be considered under budget reconciliation procedures, the House and Senate first must approve an identical joint budget resolution that provides instructions for specific committees to report legislation. 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.

Observation: Some House Republicans have said they want to expand the scope of the reconciliation bill to address a broad range of issues, including tax, healthcare, and spending reductions, which could complicate the prospects for enacting the reconciliation bill. If any amendments to the Senate-passed

budget resolution are adopted by the House, then the resolution would have to go back to the Senate for subsequent consideration and would provide for another vote-a-rama. Alternatively, some of these issues potentially could be included in a third reconciliation bill in the fall. The prospects are uncertain for enacting a subsequent reconciliation bill using an FY 2027 budget resolution that would not be available until the next fiscal year begins on October 1, 2026.

Observation: 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.

A temporary FY 2026 funding measure for the Department of Homeland Security expired on February 14, 2026. The Senate on April 2 passed by voice vote a Department of Homeland Security appropriations bill (H.R. 7147) for FY 2026 that does not include ICE and Border Patrol funding for a second time after an agreement could not be reached on changes to ICE and Border Patrol enforcement procedures. House Republican leaders have said that chamber will vote on passage of the Senate appropriations bill once there has been sufficient progress on adopting the FY 2026 budget resolution authorizing a budget reconciliation bill for multi-year ICE and Border Patrol funding.

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.

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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