

# Top 10 Improvements for Life on Earth in H.R.1 "One Big Beautiful Bill Act"

#### 1. Enhanced Rural Infrastructure and Education Funding

The bill extends the **Secure Rural Schools Program** through 2026, ensuring critical funding for rural counties with national forest lands. This supports education, road maintenance, and emergency services in communities where federal land limits local tax bases. Additionally, it allocates \$18.26 billion over 15 years for **rural broadband expansion** via the Enhanced A-CAM program, improving connectivity for underserved areas [1] [2].

#### 2. Tax Relief for Small Businesses and Families

- **Permanent 23% Qualified Business Income (QBI) Deduction**: Pass-through entities (e.g., farms, small businesses) benefit from increased deductions, freeing capital for reinvestment and iob creation [3] [4].
- **Estate Tax Exemption Increase**: Raises the exemption to \$15 million per individual (indexed for inflation), protecting family farms and businesses from liquidation to pay taxes [1].
- **Child Tax Credit Expansion**: Temporarily increases the credit by \$500 per child through 2028, aiding low- and middle-income families [1].

## 3. Healthcare Cost Reductions and Flexibility

- **Health Savings Account (HSA) Enhancements**: Allows HSAs to cover gym memberships (\$500/year), sports/fitness expenses, and pre-establishment medical costs. Contribution limits rise by \$4,300 (individual) and \$8,550 (family) for lower-income households, easing out-of-pocket burdens [5] [6] [4].
- Codification of CHOICE Arrangements: Renames and expands Individual Coverage HRAs, enabling employers to offer pre-tax health insurance premiums for ACA plans, increasing consumer choice [5].

#### 4. Support for Sustainable Energy and Biofuels

- Clean Fuel Production Credit Extension: The 45Z tax credit for sustainable aviation fuels and clean transportation fuels is extended to 2031, incentivizing low-carbon energy innovation. Feedstock restrictions prioritize domestic (U.S., Mexico, Canada) production, reducing reliance on foreign imports [7] [8].
- **Bioenergy Program Funding**: Supports biodiesel, cellulosic ethanol, and manure-to-methane systems, promoting agricultural waste reuse [1].

#### 5. Agricultural Safety Net Strengthening

- Increased Reference Prices for Commodities: Raises price guarantees for crops by 11–21%, with an annual escalator mechanism to reflect market trends. This stabilizes farm incomes amid volatile prices [1].
- **Enhanced Crop Insurance**: Expands premium support for beginning farmers and introduces poultry grower insurance for input cost volatility, mitigating risks from natural disasters [1].

#### 6. Workforce Development and Education Benefits

- **Permanent Employer Tax Credit for Paid Leave**: Extends and simplifies the credit for businesses offering family/medical leave, supporting work-life balance [5].
- **Tax-Free Student Loan Repayments**: Makes the \$5,250 employer educational assistance exclusion permanent, helping employees manage debt [5].

## 7. Nutrition Assistance Program Integrity

- **TEFAP Farm to Food Bank Funding**: Extends mandatory funding through 2031, reducing food waste by connecting surplus agricultural products to food banks [9].
- **National Accuracy Clearinghouse**: Mandates state agencies prevent duplicate benefit issuances across federal programs, curbing fraud [9].

#### 8. Aviation Safety Modernization

Allocates funds to replace **40-year-old air traffic control towers** and radar systems, reducing maintenance costs (\$100 million/month) and improving flight safety. Investments in NextGen technology aim to phase out outdated systems reliant on floppy disks [10].

### 9. Telecommunications Spectrum Auctions

Reauthorizes FCC authority to auction **600 MHz of spectrum** (1.3–10 GHz bands) for 5G and broadband expansion, enhancing mobile connectivity and rural internet access [11].

#### 10. Support for Legal Immigration Processing

- **Immigration Court Backlog Reduction**: Allocates \$1.25 billion to hire 300+ immigration judges and expand courtroom capacity, aiming to expedite case resolutions [12].
- **IT Modernization**: \$700 million for updated case management systems across enforcement agencies, improving efficiency [12].

#### Conclusion

While H.R.1 is controversial for its austerity measures and enforcement priorities, these provisions demonstrate tangible benefits for rural communities, small businesses, healthcare accessibility, and sustainable innovation. The bill's focus on infrastructure, tax relief, and agricultural stability could enhance quality of life if balanced with equitable implementation.

- 1. https://www.fb.org/market-intel/one-big-beautiful-bill-act-agricultural-provisions
- 2. https://www.nrtc.coop/enhanced-a-cam-to-provide-18-26-billion-over-15-years-for-rural-broadband/
- 3. https://www.whitehouse.gov/articles/2025/05/law-enforcement-backs-the-one-big-beautiful-bill/
- 4. <a href="https://paragoninstitute.org/private-health/improving-the-one-big-beautiful-bill-adding-the-hsa-optio">https://paragoninstitute.org/private-health/improving-the-one-big-beautiful-bill-adding-the-hsa-optio</a> 

  n/
- 5. <a href="https://www.mercer.com/en-us/insights/us-health-news/house-oks-hsa-enhancements-paid-leave-emp-loyer-tax-credits-student-loan-provisions-in-budget-bill/">https://www.mercer.com/en-us/insights/us-health-news/house-oks-hsa-enhancements-paid-leave-emp-loyer-tax-credits-student-loan-provisions-in-budget-bill/</a>
- 6. https://www.nfp.com/insights/one-big-beautiful-bill-act-benefits-overview/
- 7. <a href="https://www.mayerbrown.com/en/insights/publications/2025/05/house-reconciliation-bill-amends-clean-energy-provisions-of-the-ira">https://www.mayerbrown.com/en/insights/publications/2025/05/house-reconciliation-bill-amends-clean-energy-provisions-of-the-ira</a>
- 8. <a href="https://www.stblaw.com/about-us/publications/view/2025/05/28/house-bill-would-eliminate-tax-credits-for-most-future-clean-energy-projects">https://www.stblaw.com/about-us/publications/view/2025/05/28/house-bill-would-eliminate-tax-credits-for-most-future-clean-energy-projects</a>
- 9. https://feedingamericaaction.org/wp-content/uploads/Analysis\_FY25House\_Budget\_Reconciliation.pdf
- 10. https://transportation.house.gov/news/documentsingle.aspx?DocumentID=408690
- 11. https://www.congress.gov/bill/119th-congress/house-bill/1
- 12. <a href="https://immigrationforum.org/wp-content/uploads/2025/05/One-Big-Beautiful-Bill-Act-Immigration-Provisions.pdf">https://immigrationforum.org/wp-content/uploads/2025/05/One-Big-Beautiful-Bill-Act-Immigration-Provisions.pdf</a>