

103^D CONGRESS
1ST SESSION

H. R. 1239

To require the Secretary of the Treasury to establish a 6-month amnesty to encourage payment of back domestic service employment taxes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 1993

Mr. SHAW (for himself and Mr. CARDIN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To require the Secretary of the Treasury to establish a 6-month amnesty to encourage payment of back domestic service employment taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. 6-MONTH AMNESTY FOR PAYMENT OF DOMES-**
4 **TIC SERVICE EMPLOYMENT TAXES.**

5 (a) IN GENERAL.—The Secretary of the Treasury
6 shall establish a 180-day period of amnesty, commencing
7 not later than 30 days after the date of the enactment
8 of this Act, for the payment of unpaid domestic service
9 employment taxes for years prior to 1993. Any person
10 making payment during such 180-day period of such un-

1 paid taxes shall be immune from interest or penalties for
2 nonpayment of any such taxes or failure to timely file re-
3 turns with respect to such taxes.

4 (b) EXCEPTION WHERE EMPLOYER LIABLE FOR
5 OTHER EMPLOYMENT TAXES.—This section shall not
6 apply with respect to taxes payable with respect to remu-
7 nation paid by an employer in any calendar year if such
8 employer was liable for any tax under subtitle C of the
9 Internal Revenue Code of 1986 with respect to remunera-
10 tion paid in such year for services other than domestic
11 service in a private home of the employer.

12 (c) DEFINITIONS.—For purposes of this section—

13 (1) DOMESTIC SERVICE EMPLOYMENT TAXES.—
14 The term “domestic service employment taxes”
15 means—

16 (A) any taxes imposed by chapter 21 or 23
17 of the Internal Revenue Code of 1986 on remu-
18 nation paid for domestic service in a private
19 home of the employer, and

20 (B) any amount withheld from such remu-
21 nation pursuant to an agreement under sec-
22 tion 3402(p) of such Code.

23 (2) DOMESTIC SERVICE IN PRIVATE HOME OF
24 EMPLOYER.—The term “domestic service in a pri-
25 vate home of the employer” does not include service

1 described in section 3121(g)(5) of the Internal Reve-
2 nue Code of 1986.

3 **SEC. 2. REQUIRED INFORMATION AND TRANSMISSION OF**
4 **INFORMATION TO SECRETARY OF HEALTH**
5 **AND HUMAN SERVICES.**

6 (a) RETURN INFORMATION.—Section 1 shall apply
7 with respect to any payment of unpaid taxes only if such
8 payment is accompanied by a written return, in such form
9 as the Secretary of the Treasury considers appropriate,
10 which specifies—

11 (1) the name, last known address, and social se-
12 curity account number of each individual on whose
13 wages such taxes are based,

14 (2) the years for which such taxes were payable,
15 and

16 (3) the amount of such wages paid in each such
17 year.

18 Such return may exclude any such information if the tax-
19 payer includes in such return a statement that such ex-
20 cluded information is not known by the taxpayer and is
21 not reasonably accessible.

22 (b) TRANSMISSION OF INFORMATION TO SECRETARY
23 OF HEALTH AND HUMAN SERVICES.—The Secretary of
24 the Treasury shall promptly transmit to the Secretary of
25 Health and Human Services any return information re-

1 ceived under subsection (a). The Secretary of Health and
2 Human Services shall take such information into account
3 in crediting wages under title II of the Social Security Act,
4 and, notwithstanding section 215(f)(1) of such Act, shall
5 recompute primary insurance amounts to the extent nec-
6 essary to take such credited wages into account.

○