

106TH CONGRESS
1ST SESSION

H. R. 1488

To amend the Internal Revenue Code of 1986 and the Social Security Act to repeal provisions relating to the State enforcement of child support obligations and the disbursement of such support and to require the Internal Revenue Service to collect and disburse such support through wage withholding and other means.

IN THE HOUSE OF REPRESENTATIVES

APRIL 20, 1999

Mr. HYDE (for himself and Ms. WOOLSEY) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 and the Social Security Act to repeal provisions relating to the State enforcement of child support obligations and the disbursement of such support and to require the Internal Revenue Service to collect and disburse such support through wage withholding and other means.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Compassion for Chil-
3 dren and Child Support Enforcement Act of 1999”.

4 **SEC. 2. FINDINGS.**

5 The Congress finds the following:

6 (1) Over one quarter of the Nation’s children
7 live in a household where only one of their parents
8 is present.

9 (2) Forty percent of these children are not yet
10 eligible for child support because paternity has not
11 been established or a support order has not been
12 issued.

13 (3) Sixty percent of these children have a sup-
14 port order, but only half actually receive any sup-
15 port.

16 (4) Of those with orders, half receive the full
17 amount ordered, one-quarter receive some of the
18 amount ordered; and one-quarter receive nothing.
19 The problem of nonpayment is particularly acute in
20 cases where the parents live in different States.
21 Today, approximately one-third of all cases are
22 interstate in nature.

23 (5) As a result, too many children live in pov-
24 erty or near poverty and are unable to have the kind
25 of childhood which allows them to grow into healthy,
26 productive citizens. Studies show that, in many fam-

1 ilies where child support is not paid, children go
2 hungry, lose access to health care, lack appropriate
3 winter clothing and can't participate in school activi-
4 ties. Their families often face a housing crisis, and
5 inability to afford child care creates many latch-key
6 children.

7 (6) To show compassion for these children by
8 establishing and enforcing child support awards for
9 them is a high national priority.

10 (7) To undertake this task would require a
11 huge commitment of judicial time and resources.
12 While all cases take time and resources, interstate
13 cases involve the time and resources of two or more
14 jurisdictions and are, therefore, particularly trou-
15 bling.

16 (8) This commitment of resources would be un-
17 necessary if better, nonjudicial ways could be found
18 for handling some of these matters.

19 (9) The Department of the Treasury is in a
20 unique position to help address these problems. By
21 taking over responsibility for enforcing all child sup-
22 port orders through routine withholding of support
23 from obligated parents and use of the enforcement
24 tools at its disposal to collect from recalcitrant obli-
25 gors, the Department of the Treasury would greatly

1 reduce the need for judicial resources of the States
2 that are now devoted to child support enforcement.

3 (10) This, in turn, would free up judicial re-
4 sources to focus on establishing paternity and sup-
5 port orders and lead to a vastly improved child sup-
6 port enforcement system.

7 (11) Moving child support enforcement respon-
8 sibilities to the Department of the Treasury will en-
9 hance the role of the Federal judiciary and the De-
10 partment of Justice in prosecuting truly egregious
11 cases of failure to pay child support.

12 **SEC. 3. ASSIGNMENT TO INTERNAL REVENUE SERVICE OF**
13 **RIGHT TO COLLECT CHILD SUPPORT; AVAIL-**
14 **ABILITY OF CHILD SUPPORT INFORMATION**
15 **TO THE INTERNAL REVENUE SERVICE; NO-**
16 **TICE TO PARENTS OF SUPPORT COLLECTION**
17 **AND DISBURSEMENT OPTIONS.**

18 (a) ASSIGNMENT TO INTERNAL REVENUE SERVICE
19 OF RIGHT TO COLLECT CHILD SUPPORT.—Section
20 466(a) of the Social Security Act (42 U.S.C. 666(a)) is
21 amended by inserting after paragraph (19) the following:

22 “(20) Procedures which—

23 “(A) require any individual with the right
24 to collect child support pursuant to an order
25 issued or modified in the State (whether before

1 or after the effective date of this paragraph) to
2 be presumed to have assigned to the Internal
3 Revenue Service the right to collect such sup-
4 port, unless the individual affirmatively elects to
5 retain such right at any time; and

6 “(B) allow any individual who has made
7 the election referred to in subparagraph (A) to
8 rescind or revive such election at any time.”.

9 (b) TRANSMISSION OF CHILD SUPPORT INFORMA-
10 TION TO THE FEDERAL CASE REGISTRY OF CHILD SUP-
11 PORT ORDERS.—

12 (1) IN GENERAL.—Section 466(a) of the Social
13 Security Act (42 U.S.C. 666(a)), as amended by
14 subsection (a) of this section, is amended by insert-
15 ing after paragraph (20) the following:

16 “(21)(A) Procedures which require any State
17 court or administrative agency that issues or modi-
18 fies (or has issued or modified) a child support order
19 to transmit an abstract of the order to the Federal
20 Case Registry of Child Support Orders established
21 under section 453(h), on the later of—

22 “(i) the date the order is issued or modi-
23 fied; or

24 “(ii) the effective date of this paragraph.

1 “(B)(i) The abstract of a child support order
2 shall include a record of—

3 “(I) the amount of monthly (or other peri-
4 odic) support owed under the order, and other
5 amounts (including arrearages, interest or late
6 payment penalties, and fees) due or overdue
7 under the order;

8 “(II) any amount described in subclause
9 (I) that has been collected by a State;

10 “(III) the distribution by a State of such
11 collected amounts;

12 “(IV) the birth date of any child for whom
13 the order requires the provision of support; and

14 “(V) any action which has been taken to
15 enforce the order.

16 “(ii) The abstract of a child support order shall
17 use standardized data elements for both parents
18 (such as names, social security numbers and other
19 uniform identification numbers, dates of birth, and
20 case identification numbers), and contain such other
21 information (such as on case status) as the Sec-
22 retary may require.

23 “(C) Such procedures shall require the State
24 agency administering the State program under this
25 part to notify the Federal Case Registry of Child

1 Support Orders of any expiration of any child sup-
2 port order an abstract of which has been transmitted
3 by the State pursuant to subparagraph (A).”.

4 (2) CONFORMING AMENDMENT.—Section
5 453(h)(1) of such Act (42 U.S.C. 653(h)(1)) is
6 amended by striking “abstracts of support orders
7 and other information described in paragraph (2)
8 with respect to each case in each State case registry
9 maintained pursuant to section 454A(e), as fur-
10 nished (and regularly updated), pursuant to section
11 454A(f), by State agencies administering programs
12 under this part” and inserting “child support order
13 abstracts transmitted pursuant to section 466(a)(21)
14 and other information described in paragraph (2)
15 with respect to each case in the registry”.

16 (c) NOTICE TO PARENTS OF SUPPORT COLLECTION
17 AND DISBURSEMENT OPTIONS.—Section 466(a)(20) of
18 the Social Security Act (42 U.S.C. 666(a)(20)), as added
19 by subsection (a) of this section, is amended—

20 (1) by striking “and” at the end of subpara-
21 graph (A);

22 (2) by striking the period at the end of sub-
23 paragraph (B) and inserting “; and”; and

24 (3) by adding at the end the following:

1 “(C) require that, at the time a support
2 order is issued or modified in the State, the
3 parties to the order are provided with notice of
4 how collection and disbursement of support pur-
5 suant to the order will be made if the election
6 referred to in subparagraph (A) is not made,
7 and to whom to address any complaints or
8 questions regarding such collections or dis-
9 bursements.”.

10 **SEC. 4. COLLECTION AND DISBURSEMENT OF CHILD SUP-**
11 **PORT BY INTERNAL REVENUE SERVICE.**

12 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
13 enue Code of 1986 (relating to miscellaneous provisions)
14 is amended by adding at the end thereof the following new
15 sections:

16 **“SEC. 7527. COLLECTION OF CHILD SUPPORT.**

17 “(a) EMPLOYEE TO NOTIFY EMPLOYER OF CHILD
18 SUPPORT OBLIGATION.—

19 “(1) IN GENERAL.—Each employee shall speci-
20 fy, on each withholding certificate furnished to such
21 employee’s employer—

22 “(A) the monthly amount (if any) of each
23 child support obligation of such employee, and

24 “(B) the TIN of the individual to whom
25 each such obligation is owed.

1 “(2) WHEN CERTIFICATE FILED.—In addition
2 to the other required times for filing a withholding
3 certificate, a new withholding certificate shall be
4 filed within 30 days after the date of any court or
5 administrative order which changes the information
6 specified under paragraph (1).

7 “(3) PERIOD CERTIFICATE IN EFFECT.—Any
8 specification under paragraph (1) shall continue in
9 effect until another withholding certificate takes ef-
10 fect which specifies a change in the information
11 specified under paragraph (1).

12 “(4) AUTHORITY TO SPECIFY SMALLER CHILD
13 SUPPORT AMOUNT.—In the case of an employee who
14 is employed by more than 1 employer for any period,
15 such employee may specify less than the monthly
16 amount described in paragraph (1)(A) to each such
17 employer so long as the total of the amounts speci-
18 fied to all such employers is not less than such
19 monthly amount.

20 “(b) CERTAIN OBLIGATIONS EXEMPT.—This section
21 shall not apply to a child support obligation for any month
22 if the individual to whom such obligation is owed has so
23 notified the Secretary and the individual owing such obli-
24 gation more than 30 business days before the beginning
25 of such month.

1 “(c) EMPLOYER OBLIGATIONS.—

2 “(1) REQUIREMENT TO DEDUCT AND WITH-
3 HOLD.—

4 “(A) IN GENERAL.—Every employer who
5 receives a certificate under subsection (a) that
6 specifies that the employee has a child support
7 obligation for any month shall deduct and with-
8 hold from the wages (as defined in section
9 3401(a)) paid by such employer to such em-
10 ployee during each month that such certificate
11 is in effect an additional amount equal to the
12 amount of such obligation or such other amount
13 as may be specified by the Secretary under sub-
14 section (d).

15 “(B) LIMITATION ON AGGREGATE WITH-
16 HOLDING.—In no event shall an employer de-
17 duct and withhold under this section from a
18 payment of wages an amount in excess of the
19 amount of such payment which would be per-
20 mitted to be garnished under section 303(b) of
21 the Consumer Credit Protection Act.

22 “(2) NOTICE TO SECRETARY.—

23 “(A) IN GENERAL.—Every employer who
24 receives a withholding certificate shall, within

1 30 business days after such receipt, submit a
2 copy of such certificate to the Secretary.

3 “(B) EXCEPTION.—Subparagraph (A)
4 shall not apply to any withholding certificate
5 if—

6 “(i) a previous withholding certificate
7 is in effect with the employer, and

8 “(ii) the information shown on the
9 new certificate with respect to child sup-
10 port is the same as the information with
11 respect to child support shown on the cer-
12 tificate in effect.

13 “(3) WHEN WITHHOLDING OBLIGATION TAKES
14 EFFECT.—Any withholding obligation with respect
15 to a child support obligation of an employee shall
16 commence with the first payment of wages after the
17 certificate is furnished.

18 “(d) SECRETARY TO VERIFY AMOUNT OF CHILD
19 SUPPORT OBLIGATION.—

20 “(1) VERIFICATION OF INFORMATION SPECI-
21 FIED ON WITHHOLDING CERTIFICATES.—Within 20
22 business days after receiving a withholding certifi-
23 cate of any employee, or a notice from any person
24 claiming that an employee is delinquent in making
25 any payment pursuant to a child support obligation,

1 the Secretary shall determine whether the informa-
2 tion available to the Federal Case Registry of Child
3 Support Orders established under section 453(h) of
4 the Social Security Act indicates that such employee
5 has a child support obligation.

6 “(2) EMPLOYER NOTIFIED IF INCREASED
7 WITHHOLDING IS REQUIRED.—If the Secretary de-
8 termines that an employee’s child support obligation
9 is greater than the amount (if any) shown on the
10 withholding certificate in effect with respect to such
11 employee, the Secretary shall, within 20 business
12 days after such determination, notify the employer
13 to whom such certificate was furnished of the cor-
14 rect amount of such obligation, and such amount
15 shall apply in lieu of the amount (if any) specified
16 by the employee with respect to payments of wages
17 by the employer after the date the employer receives
18 such notice.

19 “(3) DETERMINATION OF CORRECT AMOUNT.—
20 In making the determination under paragraph (2),
21 the Secretary shall take into account whether the
22 employee is an employee of more than 1 employer
23 and shall appropriately adjust the amount of the re-
24 quired withholding from each such employer.

1 “(e) CHILD SUPPORT OBLIGATIONS REQUIRED TO
2 BE PAID WITH INCOME TAX RETURN.—

3 “(1) IN GENERAL.—The child support obliga-
4 tion of any individual for months ending with or
5 within any taxable year shall be paid—

6 “(A) not later than the last date (deter-
7 mined without regard to extensions) prescribed
8 for filing his return of tax imposed by chapter
9 1 for such taxable year, and

10 “(B)(i) if such return is filed not later
11 than such date, with such return, or

12 “(ii) in any case not described in clause (i),
13 in such manner as the Secretary may by regula-
14 tions prescribe.

15 “(2) CREDIT FOR AMOUNT PREVIOUSLY
16 PAID.—The amount required to be paid by an indi-
17 vidual under paragraph (1) shall be reduced by the
18 sum of—

19 “(A) the amount collected under this sec-
20 tion with respect to periods during the taxable
21 year, plus

22 “(B) the amount (if any) paid by such in-
23 dividual under section 6654 by reason of sub-
24 section (f)(3) thereof for such taxable year.

25 “(f) FAILURE TO PAY AMOUNT OWING.—

1 “(1) COLLECTION AUTHORITY.—If an indi-
2 vidual fails to pay the full amount required to be
3 paid under subsection (e) on or before the due date
4 for such payment, the Secretary shall assess and col-
5 lect the unpaid amount in the same manner, with
6 the same powers, and subject to the same limitations
7 applicable to a tax imposed by subtitle C the collec-
8 tion of which would be jeopardized by delay.

9 “(2) SHORTFALL IN PAYMENTS.—For purposes
10 of paragraph (1) and subsection (i), if the taxpayer
11 would have a deficiency for the taxable year were the
12 amount required to be paid under subsection (e)
13 treated as tax imposed by chapter 1, such deficiency
14 shall be treated as attributable to a failure to pay
15 the full amount required to be paid under subsection
16 (e) to the extent thereof.

17 “(g) CREDIT OR REFUND FOR WITHHELD CHILD
18 SUPPORT IN EXCESS OF ACTUAL OBLIGATION.—There
19 shall be allowed as a credit against the taxes imposed by
20 subtitle A for the taxable year an amount equal to the
21 excess (if any) of—

22 “(1) the aggregate of the amounts described in
23 subparagraphs (A) and (B) of subsection (e)(2),
24 over

1 “(2) the actual child support obligation of the
2 taxpayer for such taxable year.

3 The credit allowed by this subsection shall be treated for
4 purposes of this title as allowed by subpart C of part IV
5 of subchapter A of chapter 1.

6 “(h) CHILD SUPPORT TREATED AS TAXES.—

7 “(1) IN GENERAL.—For purposes of penalties
8 and interest related to failure to deduct and with-
9 hold taxes, amounts required to be deducted and
10 withheld under this section shall be treated as taxes
11 imposed by chapter 24.

12 “(2) OTHER RULES.—Rules similar to the rules
13 of sections 3403, 3404, 3501, 3502, 3504, and 3505
14 shall apply with respect to child support obligations
15 required to be deducted and withheld.

16 “(3) SPECIAL RULE FOR COLLECTIONS.—For
17 purposes of collecting any unpaid amount which is
18 required to be paid under this section—

19 “(A) paragraphs (4), (6), and (8) of sec-
20 tion 6334(a) (relating to property exempt from
21 levy) shall not apply, and

22 “(B) there shall be exempt from levy so
23 much of the salary, wages, or other income of
24 an individual as is being withheld therefrom in
25 garnishment pursuant to a judgment entered by

1 a court of competent jurisdiction for the sup-
2 port of his minor children.

3 “(i) TREATMENT OF ARREARAGES UNDER CHILD
4 SUPPORT OBLIGATIONS NOT SUBJECT TO SECTION FOR
5 PRIOR PERIOD.—If—

6 “(1) this section did not apply to any child sup-
7 port obligation by reason of subsection (b) for any
8 prior period, and

9 “(2) there is a legally enforceable past-due
10 amount under such obligation for such period,
11 then such past-due amount (and any penalties and interest
12 with respect to such amount as of the close of such period)
13 shall be treated for purposes of this section as owed for
14 the first month that this section applies to such obligation.

15 “(j) DEFINITIONS AND SPECIAL RULES.—

16 “(1) DEFINITIONS.—For purposes of this
17 section—

18 “(A) WITHHOLDING CERTIFICATE.—The
19 term ‘withholding certificate’ means the with-
20 holding exemption certificate used for purposes
21 of chapter 24.

22 “(B) BUSINESS DAY.—The term ‘business
23 day’ means any day other than a Saturday,
24 Sunday, or legal holiday (as defined in section
25 7503).

1 “(2) **TIMELY MAILING.**—Any notice under sub-
 2 section (c)(2) or (d)(2) which is delivered by United
 3 States mail shall be treated as given on the date of
 4 the United States postmark stamped on the cover in
 5 which such notice is mailed.

6 “(k) **REGULATIONS.**—The Secretary shall prescribe
 7 such regulations as may be necessary or appropriate to
 8 carry out the purposes of this section.”

9 **“SEC. 7528. DISBURSEMENT OF CHILD SUPPORT COLLEC-**
 10 **TIONS.**

11 “As soon as practicable after the Secretary receives
 12 an amount paid under section 7527 that is attributable
 13 to a child support obligation owed with respect to a family,
 14 the Secretary shall, using information in the Federal Case
 15 Registry of Child Support Orders established under sec-
 16 tion 453(h) of the Social Security Act, ascertain the iden-
 17 tity of the family and distribute the amount as follows:

18 “(1) **FAMILIES RECEIVING ASSISTANCE.**—In the
 19 case of a family receiving assistance from a State,
 20 the Secretary shall—

21 “(A) pay to the State the State share of
 22 the amount so collected; and

23 “(B) retain, or distribute to the family, the
 24 Federal share of the amount so collected.

1 In no event shall the total of the amounts paid to
2 the State with respect to a family and the amounts
3 retained by the Federal Government with respect to
4 the family, under this paragraph, exceed the total of
5 the amounts that have been paid to the family as as-
6 sistance by the State, except that the total amount
7 distributed to families under this paragraph during
8 a fiscal year shall not exceed the total of the
9 amounts paid under section 7527 during the fiscal
10 year minus any credits allowed under section
11 7527(g) during the fiscal year.

12 “(2) FAMILIES THAT FORMERLY RECEIVED AS-
13 SISTANCE.—In the case of a family that formerly re-
14 ceived assistance from a State:

15 “(A) CURRENT SUPPORT PAYMENTS.—To
16 the extent that the amount so collected does not
17 exceed the amount required to be paid to the
18 family for the month in which collected, the
19 Secretary shall distribute the amount so col-
20 lected to the family.

21 “(B) PAYMENTS OF ARREARAGES.—To the
22 extent that the amount so collected exceeds the
23 amount required to be paid to the family for
24 the month in which collected, the Secretary

1 shall distribute the amount so collected as fol-
2 lows:

3 “(i) DISTRIBUTION OF ARREARAGES
4 THAT ACCRUED AFTER THE FAMILY
5 CEASED TO RECEIVE ASSISTANCE.—

6 “(I) PRE-EFFECTIVE DATE.—Ex-
7 cept as provided in subclause (II), the
8 provisions of this section (other than
9 subsection (b)(1)) as in effect and ap-
10 plied on the day before the date of the
11 enactment of section 302 of the Per-
12 sonal Responsibility and Work Oppor-
13 tunity Act Reconciliation of 1996
14 shall apply with respect to the dis-
15 tribution of support arrearages that—

16 “(aa) accrued after the fam-
17 ily ceased to receive assistance
18 from the State, and

19 “(bb) are collected before
20 the 1st day of the 1st fiscal year
21 that begins after the effective
22 date of this section.

23 “(II) POST-EFFECTIVE DATE.—
24 With respect to the amount so col-
25 lected on or after the 1st day of the

1 1st fiscal year that begins after the
2 effective date of this section:

3 “(aa) IN GENERAL.—The
4 Secretary shall first distribute
5 the amount so collected (other
6 than any amount described in
7 clause (iv)) to the family to the
8 extent necessary to satisfy any
9 support arrearages with respect
10 to the family that accrued after
11 the family ceased to receive as-
12 sistance from the State.

13 “(bb) REIMBURSEMENT OF
14 GOVERNMENTS FOR ASSISTANCE
15 PROVIDED TO THE FAMILY.—
16 After the application of division
17 (aa) and clause (ii)(II)(aa) with
18 respect to the amount so col-
19 lected, the Secretary shall retain
20 the Federal share of the amount
21 so collected, and pay to the State
22 the State share of the amount so
23 collected, but only to the extent
24 necessary to reimburse amounts

1 paid to the family as assistance
2 by the State.

3 “(cc) DISTRIBUTION OF THE
4 REMAINDER TO THE FAMILY.—
5 To the extent that neither divi-
6 sion (aa) nor division (bb) applies
7 to the amount so collected, the
8 Secretary shall distribute the
9 amount to the family.

10 “(ii) DISTRIBUTION OF ARREARAGES
11 THAT ACCRUED BEFORE THE FAMILY RE-
12 CEIVED ASSISTANCE.—

13 “(I) PRE-EFFECTIVE DATE.—Ex-
14 cept as provided in subclause (II), the
15 provisions of this section (other than
16 subsection (b)(1)) as in effect and ap-
17 plied on the day before the date of the
18 enactment of section 302 of the Per-
19 sonal Responsibility and Work Oppor-
20 tunity Reconciliation Act of 1996
21 shall apply with respect to the dis-
22 tribution of support arrearages that—

23 “(aa) accrued before the
24 family received assistance from
25 the State; and

1 “(bb) are collected before
2 the 1st day of the 1st fiscal year
3 that begins after the effective
4 date of this section.

5 “(II) POST-EFFECTIVE DATE.—
6 With respect to the amount so col-
7 lected on or after the 1st day of the
8 1st fiscal year that begins after the
9 effective date of this section:

10 “(aa) IN GENERAL.—The
11 Secretary shall first distribute
12 the amount so collected (other
13 than any amount described in
14 clause (iv)) to the family to the
15 extent necessary to satisfy any
16 support arrearages with respect
17 to the family that accrued before
18 the family received assistance
19 from the State.

20 “(bb) REIMBURSEMENT OF
21 GOVERNMENTS FOR ASSISTANCE
22 PROVIDED TO THE FAMILY.—
23 After the application of clause
24 (i)(II)(aa) and division (aa) of
25 this subclause with respect to the

1 amount so collected, the Sec-
2 retary shall retain the Federal
3 share of the amount so collected,
4 and pay to the State the State
5 share of the amount so collected,
6 but only to the extent necessary
7 to reimburse amounts paid to the
8 family as assistance by the State.

9 “(cc) DISTRIBUTION OF THE
10 REMAINDER TO THE FAMILY.—
11 To the extent that neither divi-
12 sion (aa) nor division (bb) applies
13 to the amount so collected, the
14 Secretary shall distribute the
15 amount to the family.

16 “(iii) DISTRIBUTION OF ARREARAGES
17 THAT ACCRUED WHILE THE FAMILY RE-
18 CEIVED ASSISTANCE.—In the case of a
19 family described in this subparagraph,
20 paragraph (1) shall apply with respect to
21 the distribution of support arrearages that
22 accrued while the family received assist-
23 ance from the State.

24 “(iv) ORDERING RULES FOR DIS-
25 TRIBUTIONS.—For purposes of this sub-

1 paragraph, unless an earlier effective date
2 is required by this section, effective Octo-
3 ber 1, 2000, the Secretary shall treat any
4 support arrearages collected as accruing in
5 the following order:

6 “(I) To the period after the fam-
7 ily ceased to receive assistance from
8 the State.

9 “(II) To the period before the
10 family received assistance from the
11 State.

12 “(III) To the period while the
13 family was receiving assistance from
14 the State.

15 “(3) FAMILIES THAT NEVER RECEIVED ASSIST-
16 ANCE.—In the case of any other family, the Sec-
17 retary shall distribute the amount so collected to the
18 family.

19 “(b) DEFINITIONS.—As used in this section:

20 “(1) ASSISTANCE.—The term ‘assistance’
21 means, with respect to a State—

22 “(A) assistance under a State program
23 funded under part A of title IV of the Social
24 Security Act; or

1 “(B) foster care maintenance payments
2 under a State plan approved under part E of
3 title IV of the Social Security Act.

4 “(2) FEDERAL SHARE.—The term ‘Federal
5 share’ means that portion of the amount collected
6 resulting from the application of the Federal medical
7 assistance percentage in effect for the fiscal year in
8 which the amount is collected.

9 “(3) FEDERAL MEDICAL ASSISTANCE PERCENT-
10 AGE.—The term ‘Federal medical assistance per-
11 centage’ means—

12 “(A) the Federal medical assistance per-
13 centage (as defined in section 1118 of the So-
14 cial Security Act), in the case of Puerto Rico,
15 the Virgin Islands, Guam, and American
16 Samoa; or

17 “(B) the Federal medical assistance per-
18 centage (as defined in section 1905(b) of such
19 Act, as in effect on September 30, 1996) in the
20 case of any other State.

21 “(4) STATE SHARE.—The term ‘State share’
22 means 100 percent minus the Federal share.”.

23 (b) WITHHELD CHILD SUPPORT TO BE SHOWN ON
24 W-2.—Subsection (a) of section 6051 of such Code is
25 amended by striking “and” at the end of paragraph (10),

1 by striking the period at the end of paragraph (11) and
2 inserting “, and”, and by inserting after paragraph (11)
3 the following new paragraph:

4 “(12) the total amount deducted and withheld
5 as a child support obligation under section 7527(e).”

6 (c) APPLICATION OF ESTIMATED TAX.—

7 (1) IN GENERAL.—Subsection (f) of section
8 6654 of such Code (relating to failure by individual
9 to pay estimated income tax) is amended by striking
10 “minus” at the end of paragraph (2) and inserting
11 “plus”, by redesignating paragraph (3) as paragraph
12 (4), and by inserting after paragraph (2) the fol-
13 lowing new paragraph:

14 “(3) the aggregate amount of the child support
15 obligations of the taxpayer for months ending with
16 or within the taxable year (other than such an obli-
17 gation for any month for which section 7527 does
18 not apply to such obligation), minus”.

19 (2) Paragraph (1) of section 6654(d) of such
20 Code is amended by adding at the end the following
21 new subparagraph:

22 “(D) DETERMINATION OF REQUIRED AN-
23 NUAL PAYMENT FOR TAXPAYERS REQUIRED TO
24 PAY CHILD SUPPORT.—In the case of a tax-
25 payer who is required under section 7527 to

1 pay a child support obligation (as defined in
2 section 7527) for any month ending with or
3 within the taxable year, the required annual
4 payment shall be the sum of—

5 “(i) the amount determined under
6 subparagraph (B) without regard to sub-
7 section (f)(3), plus

8 “(ii) the aggregate amount described
9 in subsection (f)(3).”

10 (3) CREDIT FOR WITHHELD AMOUNTS, ETC.—

11 Subsection (g) of section 6654 of such Code is
12 amended by adding at the end the following new
13 paragraph:

14 “(3) CHILD SUPPORT OBLIGATIONS.—For pur-
15 poses of applying this section, the amounts collected
16 under section 7527 shall be deemed to be a payment
17 of the amount described in subsection (f)(3) on the
18 date such amounts were actually withheld or paid, as
19 the case may be.”

20 (d) PENALTY FOR FALSE INFORMATION ON WITH-
21 HOLDING CERTIFICATE.—Section 7205 of such Code (re-
22 lating to fraudulent withholding exemption certificate or
23 failure to supply information) is amended by adding at
24 the end the following new subsection:

1 “(c) WITHHOLDING OF CHILD SUPPORT OBLIGA-
2 TIONS.—If any individual willfully makes a false state-
3 ment under section 7527(a), then such individual shall,
4 in addition to any other penalty provided by law, upon
5 conviction thereof, be fined not more than \$1,000, or im-
6 prisoned not more than 1 year, or both.”

7 (e) NEW WITHHOLDING CERTIFICATE REQUIRED.—
8 Not later than 90 days after the effective date of this Act,
9 each employee who has a child support obligation to which
10 section 7527 of the Internal Revenue Code of 1986 (as
11 added by this section) applies shall furnish a new with-
12 holding certificate to each of such employee’s employers.
13 A certificate required under the preceding sentence shall
14 be treated as required under such section 7527.

15 (f) REPEAL OF OFFSET OF PAST-DUE SUPPORT
16 AGAINST OVERPAYMENTS.—

17 (1) Section 6402 of such Code is amended by
18 striking subsections (c) and (h) and by redesignating
19 subsections (d), (e), (f), (g), and (i) as subsections
20 (c), (d), (e), (f), and (g), respectively.

21 (2) Subsection (a) of section 6402 of such Code
22 is amended by striking “subsections (c), (d), or (e)”
23 and inserting “subsection (c) or (d)”.

24 (3) Subsection (c) of section 6402 of such Code
25 (as redesignated by paragraph (1)) is amended—

1 (A) by striking “(other than past-due sup-
2 port subject to the provisions of subsection
3 (c))” in paragraph (1),

4 (B) by striking “after such overpayment is
5 reduced pursuant to subsection (c) with respect
6 to past-due support collected pursuant to an as-
7 signment under section 402(a)(26) of the Social
8 Security Act and” in paragraph (2).

9 (4) Subsection (d) of section 6402 of such Code
10 is amended by striking “subsections (c) or (d)” and
11 inserting “subsection (c)”.

12 (5) Subsection (e) of section 6402 of such Code
13 (as redesignated by paragraph (1)) is amended by
14 striking “or (d)”.

15 (g) REPEAL OF COLLECTION OF PAST-DUE SUP-
16 PORT.—Section 6305 of such Code is hereby repealed.

17 (h) CLERICAL AMENDMENTS.—

18 (1) The table of sections for subchapter A of
19 chapter 64 of such Code is amended by striking the
20 item relating to section 6305.

21 (2) The table of sections for chapter 77 of such
22 Code is amended by adding at the end thereof the
23 following new item:

“Sec. 7527. Collection of child support.

“Sec. 7528. Disbursement of child support collections.”

1 (i) USE OF PARENT LOCATOR SERVICE.—Section
2 453(a) of the Social Security Act (42 U.S.C. 653(a)) is
3 amended by inserting “or the Internal Revenue Service”
4 before “information as”.

5 **SEC. 5. ELIMINATION OF PROVISIONS OF LAW RELATING**
6 **TO STATE ENFORCEMENT OF CHILD SUP-**
7 **PORT OBLIGATIONS OTHER THAN MEDICAL**
8 **SUPPORT OBLIGATIONS.**

9 (a) AMENDMENT OF THE SOCIAL SECURITY ACT.—
10 Except as otherwise expressly provided, wherever in this
11 section an amendment or repeal is expressed in terms of
12 an amendment to, or repeal of, a section or other provi-
13 sion, the reference shall be considered to be made to a
14 section or other provision of the Social Security Act.

15 (b) AMENDMENTS TO SECTION 451.—Section 451
16 (42 U.S.C. 651) is amended—

17 (1) by inserting “medical” before “support obli-
18 gations”;

19 (2) by striking “obtaining child and spousal
20 support” and inserting “establishing child and
21 spousal support obligations”; and

22 (3) by striking “obtaining support” and insert-
23 ing “establishing such obligations and obtaining
24 medical support”.

1 (c) AMENDMENTS TO SECTION 452.—Section 452
2 (42 U.S.C. 652) is amended—

3 (1) in subsection (a)—

4 (A) in paragraph (1), by striking “obtain-
5 ing child support and support for the spouse (or
6 former spouse) with whom the noncustodial
7 parent’s child is living” and inserting “estab-
8 lishing child and spousal support obligations of
9 noncustodial parents and obtaining medical
10 support from noncustodial parents”;

11 (B) in paragraph (4)—

12 (i) in subparagraph (A)—

13 (I) by striking “454(15)(B)” and
14 inserting “454(11)(B)”; and

15 (II) by striking “and section
16 458”;

17 (ii) in subparagraph (B), by striking
18 “454(15)(A)” and inserting “454(11)(A)”;

19 and

20 (iii) in subparagraph (C)—

21 (I) in clause (i), by striking “sub-
22 section (g) of this section and section
23 458” and inserting “subsection (e) of
24 this section”; and

1 (II) in clause (ii), by striking “—
2 ” and all that follows and inserting
3 “whether Federal and other funds
4 made available to carry out the State
5 program are being appropriately ex-
6 pended, and are properly and fully ac-
7 counted for;”

8 (C) in paragraph (7), by striking “col-
9 lecting child and spousal support” and inserting
10 “establishing child and spousal support obliga-
11 tions and collecting child and spousal medical
12 support”;

13 (D) in paragraph (8)—

14 (i) by inserting “the medical support
15 requirements of” before “court” the 1st
16 place such term appears; and

17 (ii) by inserting “medical support re-
18 quirements of” before “court” the 2nd
19 place such term appears; and

20 (iii) by striking “such order” and in-
21 serting “such requirements”;

22 (E) in paragraph (10)—

23 (i) by striking “, but not be limited
24 to” and all that follows through the end of
25 subparagraph (A) and inserting “include—

1 “(A) total program costs set forth in suffi-
2 cient detail to show the cost to the States and
3 the Federal Government, and an identification
4 of the financial impact of this part;”;

5 (ii) in subparagraph (C)—

6 (I) in the matter preceding clause
7 (i), by striking “collect support” and
8 insert “receive support”;

9 (II) in clause (iii), by striking
10 “support was collected” and inserting
11 “medical support was provided”; and

12 (III) by striking clauses (iv)
13 through (vii) and inserting the fol-
14 lowing:

15 “(iv) the total amount of medical sup-
16 port provided as a result of State action;”;
17 and

18 “(v) the number of child support
19 cases filed in each State in the fiscal
20 year;”;

21 (iii) in subparagraph (G)—

22 (I) by striking “and on use of the
23 Internal Revenue Service for collec-
24 tions” and inserting “to obtain med-
25 ical support”; and

1 (II) by striking “on which collec-
2 tions were made” and inserting “with
3 respect to which medical support was
4 provided”; and

5 (F) by striking paragraph (6) and redesign-
6 ating paragraphs (7) through (11) as para-
7 graphs (6) through (10), respectively;

8 (2) in subsections (d) and (e), by striking
9 “454(16)” each place such term appears and insert-
10 ing “454(12)”;

11 (3) in subsection (h)—

12 (A) by striking “and enforcing support or-
13 ders” and inserting “support orders and enforce-
14 ing the medical support requirements of such
15 orders”; and

16 (B) by striking “and collect child support
17 awards” and inserting “child support orders
18 and obtain medical support under such orders”;

19 (4) effective October 1, 1997, in subsection (k),
20 by striking “454(31)” and inserting “454(24)”;

21 (5) by striking subsections (b), (c), and (i) and
22 redesignating subsections (d) through (h), (j), and
23 (effective October 1, 1997) (k) as subsections (b)
24 through (h), respectively.

1 (d) AMENDMENT TO SECTION 453.—Section 453(b)
2 (42 U.S.C. 653(b)) is amended by striking “454(26)” and
3 inserting “454(18)”.

4 (e) AMENDMENTS TO SECTION 454.—Section 454
5 (42 U.S.C. 654) is amended—

6 (1) by striking paragraph (4) and inserting the
7 following:

8 “(4) provide that the State will provide services
9 relating to the establishment of paternity or the es-
10 tablishment or modification of child support obliga-
11 tions, or the enforcement of the medical support pro-
12 visions of such obligations, as appropriate, under the
13 State plan with respect to—

14 “(A) each child for whom (i) assistance is
15 provided under the State program funded under
16 part A of this title, (ii) benefits or services for
17 foster care maintenance are provided under the
18 State program funded under part E of this
19 title, (iii) medical assistance is provided under
20 the State plan approved under title XIX, or (iv)
21 cooperation is required pursuant to section 6(l)
22 of the Food Stamp Act of 1977 (7 U.S.C.
23 2015(l)), unless, in accordance with paragraph
24 (21), good cause or other exceptions exist; and

1 “(B) any other child, if an individual ap-
2 plies for such services with respect to the
3 child;”;

4 (2) in paragraph (6), by striking subparagraph
5 (C) and redesignating subparagraphs (D) and (E) as
6 subparagraphs (C) and (D), respectively;

7 (3) in paragraph (9)—

8 (A) in subparagraph (E), by striking
9 “452(a)(11) for income withholding, imposition
10 of liens, and” and inserting “452(a)(10) for”;
11 and

12 (B) by striking subparagraph (C) and re-
13 designating subparagraphs (D) and (E) as sub-
14 paragraphs (C) and (D), respectively;

15 (4) in paragraph (13), by striking “collecting
16 support payments” and inserting “obtaining medical
17 support pursuant to such orders”;

18 (5) in paragraph (15)(B)—

19 (A) by striking “(16)” and inserting
20 “(12)”; and

21 (B) by striking “sections 452(g) and 458”
22 and inserting “section 452(e)”;

23 (6) in paragraph (16)—

24 (A) by striking “452(d)” and inserting
25 “452(b)”; and

1 (B) by inserting “medical” before “support
2 enforcement”;

3 (7) in paragraph (19), by inserting “medical”
4 before “support” each place such term appears;

5 (8) in paragraph (21)(A), by striking “466(e)”
6 and inserting “466(c)”;

7 (9) in paragraph (23), by striking “enforce-
8 ment”;

9 (10) in paragraph (25), by striking “(6)(B)”
10 and inserting “(5)(B)”;

11 (11) in paragraph (29), by striking “, modi-
12 fying, or enforcing” and inserting “or modifying”;

13 (12) in paragraph (31)—

14 (A) by striking “452(k)” and inserting
15 “452(h)”;

16 (B) by adding “and” at the end;

17 (13) by striking “and” at the end of paragraph
18 (32) and inserting a period; and

19 (14) by striking paragraphs (5), (10), (11),
20 (18), (21), (22), (27), and (33), and the last sen-
21 tence, and redesignating paragraphs (6), (7), (8),
22 (9), (13), (14), (15), (16), (17), (19), (20), (23),
23 (24), (25), (26), (27), (28), (29), (30), (31), and
24 (32) as paragraphs (5) through (25), respectively.

1 (f) AMENDMENTS TO SECTION 454A.—Section 454A
2 (42 U.S.C. 654a) is amended—

3 (1) in subsection (c)—

4 (A) in the matter preceding paragraph (1),
5 by striking “incentive payments and penalty ad-
6 justments under sections 452(g) and 458” and
7 inserting “penalty adjustments under section
8 452(e)”; and

9 (B) in paragraph (1)(A), by striking “and
10 child support enforcement”;

11 (2) by striking subsections (e) and (g);

12 (3) in subsection (f), by striking paragraph (1)
13 and redesignating paragraphs (2), (3), and (4) as
14 paragraphs (1), (2), and (3), respectively;

15 (4) in subsection (h), by striking “466(c)” and
16 inserting “466(b)”; and

17 (5) by redesignating subsections (f) and (h) as
18 subsections (e) and (f), respectively.

19 (g) REPEAL OF SECTION 454B.—Section 454B (42
20 U.S.C. 654b) is repealed.

21 (h) AMENDMENTS TO SECTION 455.—Section 455
22 (42 U.S.C. 655) is amended—

23 (1) in subsection (a)(3), by striking “454(16)”
24 each place such term appears and inserting
25 “454(12)”;

1 (2) in subsection (d), by striking “the amount
2 of child support collected and disbursed and”; and

3 (3) by striking subsection (e) and (b) (as added
4 by section 375(b) of the Personal Responsibility and
5 Work Opportunity Reconciliation Act of 1996).

6 (i) AMENDMENTS TO SECTION 456.—Section 456(a)
7 (42 U.S.C. 656(a)) is amended—

8 (1) in paragraph (1), by striking the 2nd sen-
9 tence;

10 (2) in paragraph (2), by striking “, and” at the
11 end and inserting a period; and

12 (3) in paragraph (3), by striking “amounts”
13 and inserting “medical support”.

14 (j) REPEAL OF SECTIONS 457 and 458.—Sections
15 457 and 458 (42 U.S.C. 657 and 658) are repealed.

16 (k) REPEAL OF SECTION PROVIDING NEW INCEN-
17 TIVE PAYMENTS TO STATES.—

18 (1) If this section becomes law before October
19 1, 1999, then section 201 of the Child Support Per-
20 formance and Incentive Act of 1998 is repealed.

21 (2) If this section becomes law on or after Octo-
22 ber 1, 1999, then section 458A of the Social Secu-
23 rity Act is repealed.

24 (l) AMENDMENTS TO NEW SECTION 459.—Section
25 459 (42 U.S.C. 659) is amended—

1 (1) in subsection (a), by striking “enacted pur-
2 suant to subsections (a)(1) and (b) of section 466
3 and regulations of the Secretary under such sub-
4 sections,”;

5 (2) in subsection (b), by striking “subsections
6 (a)(1) and (b) of section 466” and inserting “State
7 law”;

8 (3) in subsection (c)(2)—

9 (A) in the matter preceding subparagraph
10 (A), by striking “subsections (a)(1) and (b) of
11 section 466” and inserting “State law”; and

12 (B) in subparagraph (B), by striking “sec-
13 tion 466” and inserting “State law”; and

14 (4) in subsection (d), by striking “—” and all
15 that follows through “and (2)” and inserting “, such
16 moneys”.

17 (m) AMENDMENT TO SECTION 460.—Section 460
18 (42 U.S.C. 660) is amended by striking “452(a)(8)” and
19 inserting “452(a)(7)”.

20 (n) REPEAL OF SECTION 464.—Section 464 (42
21 U.S.C. 664) is repealed.

22 (o) AMENDMENTS TO SECTION 466.—Section 466
23 (42 U.S.C. 666) is amended—

24 (1) in subsection (a)—

1 (A) in the matter preceding paragraph (1),
2 by striking “454(20)(A)” and inserting
3 “454(15)(A)”;

4 (B) in paragraph (2)—

5 (i) in the 1st sentence—

6 (I) by striking “(c)” and insert-
7 ing “(b)”;

8 (II) by striking “establishing,
9 modifying, and enforcing” and insert-
10 ing “establishing and modifying sup-
11 port obligations and enforcing med-
12 ical”;

13 (ii) in the 2nd sentence—

14 (I) by inserting “of medical sup-
15 port obligations” after “enforcement”;
16 and

17 (II) by striking “(d)” and insert-
18 ing “(e)”;

19 (C) in paragraph (5)—

20 (i) in subparagraph (B)(i), by striking
21 “454(29)” and inserting “454(22)”;

22 (ii) in subparagraph (C)(iv), by strik-
23 ing “452(a)(7)” and inserting
24 “452(a)(6)”;

1 (D) in paragraph (9), by striking “(2)”
2 and inserting “(1)”;

3 (E) in paragraph (19), by striking “en-
4 forced” and inserting “with respect to which
5 services are requested”;

6 (F) in the matter following paragraph
7 (19)—

8 (i) by striking “454(20)(B)” and in-
9 serting “454(15)(B)”;

10 (ii) by striking “paragraphs (3), (4),
11 (6), (7), and (15)” and inserting “para-
12 graph (15)”;

13 (G) by striking paragraphs (1), (3), (4),
14 (6), (7), (8), (14), and (17) and redesignating
15 paragraphs (2), (5), (9), (10), (11), (12), (13),
16 (15) through (19), (20) (as added by section
17 3(a) of this Act), and (21) (as added by section
18 3(b)(1) of this Act) as paragraphs (1) through
19 (14), respectively;

20 (2) in subsection (c)—

21 (A) in paragraph (1)—

22 (i) in the matter preceding subpara-
23 graph (A), by striking “establishment,
24 modification, or enforcement” and insert-
25 ing “establishment or modification of sup-

1 port orders, or enforcement of the medical
2 support provisions of such orders”;

3 (ii) in subparagraph (A), by striking
4 “466(a)(5)” and inserting “466(a)(2)”;

5 (iii) in subparagraph (D)(ii), by strik-
6 ing “—” and all that follows through
7 “(II)”;

8 (iv) by striking subparagraphs (B),
9 (E), (F), and (G) and redesignating sub-
10 paragraphs (C), (D), and (H) as subpara-
11 graphs (B), (C), and (D), respectively; and
12 (B) in paragraph (2)—

13 (i) by striking “(a)(2)” and inserting
14 “(a)(1)”;

15 (ii) by striking “establish, modify, or
16 enforce support orders” and inserting “es-
17 tablish or modify support orders or enforce
18 the medical support provisions of such or-
19 ders”;

20 (3) in subsection (d)—

21 (A) by inserting “medical” before “sup-
22 port”;

23 (B) by striking “enforcement”;

24 (4) in subsection (e), by inserting “medical”
25 after “to include”;

1 (5) in subsection (f), by inserting “but shall not
2 have in effect any provision of Article 5 or 6 of such
3 Act, including any such amendments” before the pe-
4 riod;

5 (6) in subsection (g), by striking “454(20)(A)”
6 and inserting “454(15)(A)”; and

7 (7) by striking subsection (b) and redesignating
8 subsections (c) through (g) as subsections (b)
9 through (f), respectively.

10 (p) AMENDMENT TO SECTION 468.—Section 468 (42
11 U.S.C. 668) is amended by striking “enforcement”.

12 (q) AMENDMENTS TO SECTION 469.—Section 469
13 (42 U.S.C. 669) is amended—

14 (1) in the section heading, by striking “EN-
15 FORCEMENT”;

16 (2) in subsection (a)(1), by striking “enforce-
17 ment”; and

18 (3) in subsection (b)(4), by inserting “the med-
19 ical support provisions of” before “an established”.

20 (r) AMENDMENTS TO SECTION 469A.—Section 469A
21 (42 U.S.C. 669a) is amended—

22 (1) in subsection (a), by striking “enforce-
23 ment”; and

24 (2) in subsection (b)—

1 (A) in the heading, by striking “ENFORCE-
2 MENT”; and

3 (B) by striking “establishing, modifying, or
4 enforcing a child support obligation” and in-
5 serting “establishing or modifying a child sup-
6 port obligation or enforcing the medical support
7 provisions of such an obligation”.

8 (s) AMENDMENTS TO THE BALANCED BUDGET AND
9 EMERGENCY DEFICIT CONTROL ACT OF 1985.—Section
10 256(f) of the Balanced Budget and Emergency Deficit
11 Control Act of 1985 (2 U.S.C. 906(f)) is amended—

12 (1) in the heading, by striking “ENFORCE-
13 MENT”; and

14 (2) by striking “sections 455 and 458” and in-
15 serting “section 455”.

16 (t) AMENDMENT TO TITLE 5, UNITED STATES
17 CODE.—Section 552a(a)(8)(B)(iv)(III) of title 5, United
18 States Code, as amended by section 110(w) of the Per-
19 sonal Responsibility and Work Opportunity Reconciliation
20 Act of 1996, is amended by striking “, 464,”.

21 (u) AMENDMENT TO TITLE 10, UNITED STATES
22 CODE.—Section 1408(d)(1) of title 10, United States
23 Code, is amended in the 1st sentence by striking “State
24 disbursement unit established pursuant to section 454B
25 of the Social Security Act or other”.

1 **SEC. 6. CRIMINAL PENALTIES FOR WILLFUL FAILURE TO**
2 **PAY CHILD SUPPORT REQUIRED TO BE PAID**
3 **TO THE INTERNAL REVENUE SERVICE.**

4 Section 228 of title 18, United States Code, is
5 amended—

6 (1) by striking subsection (a) and inserting the
7 following:

8 “(a) OFFENSE.—Any person who willfully fails to pay
9 Federal income tax owed by reason of section 7527 of the
10 Internal Revenue Code of 1986, if the underlying support
11 obligation has remained unpaid for a period longer than
12 2 years, or is greater than \$10,000, shall be punished as
13 provided in subsection (c).”; and

14 (2) in subsection (c)—

15 (A) in paragraph (1), by striking “(a)(1)”
16 and inserting “(a)”; and

17 (B) by striking paragraph (2) and insert-
18 ing the following:

19 “(2) in the case of a second or subsequent of-
20 fense under subsection (a), a fine under this title,
21 imprisonment for not more than 2 years, or both.”.

22 **SEC. 7. IMPLEMENTATION PLAN.**

23 Not later than 6 months after the date of the enact-
24 ment of this Act, the Secretary of the Treasury shall sub-
25 mit to the Congress a plan for implementing the amend-
26 ments made by this Act.

1 **SEC. 8. PROSECUTION AND JUDICIAL IMPACT STUDY.**

2 Not later than 1 year after the date of the enactment
3 of this Act, the Attorney General shall submit to the Com-
4 mittee on the Judiciary of the House of Representatives
5 and the Committee on the Judiciary of the Senate a study
6 which details the impact the amendments made by this
7 Act have had on the Department of Justice and the Fed-
8 eral courts, including on workload, personnel staffing, and
9 budget resources.

10 **SEC. 9. EFFECTIVE DATE.**

11 The amendments and repeals made by this Act shall
12 take effect on the 1st day of the 1st calendar month that
13 begins after the 2-year period that begins with the date
14 of the enactment of this Act.

○