

108TH CONGRESS  
1ST SESSION

**H. R. 3146**

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**AN ACT**

To extend the Temporary Assistance for Needy Families block grant program, and certain tax and trade programs, and for other purposes.



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## AN ACT

To extend the Temporary Assistance for Needy Families block grant program, and certain tax and trade programs, and for other purposes.

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

1     **TITLE I—FAMILY ASSISTANCE**  
2                     **PROVISIONS**

3     **SEC. 101. EXTENSION OF THE TEMPORARY ASSISTANCE**  
4                     **FOR NEEDY FAMILIES BLOCK GRANT PRO-**  
5                     **GRAM THROUGH MARCH 31, 2004.**

6             (a) IN GENERAL.—Activities authorized by part A of  
7 title IV of the Social Security Act, and by sections 510,  
8 1108(b), and 1925 of such Act, shall continue through  
9 March 31, 2004, in the manner authorized for fiscal year  
10 2002, notwithstanding section 1902(e)(1)(A) of such Act,  
11 and out of any money in the Treasury of the United States  
12 not otherwise appropriated, there are hereby appropriated  
13 such sums as may be necessary for such purpose. Grants  
14 and payments may be made pursuant to this authority for  
15 carrying out such activities during the first two quarters  
16 of fiscal year 2004 at the level provided for the first two  
17 quarters of fiscal year 2002.

18             (b) CONFORMING AMENDMENTS.—

19                 (1) SUPPLEMENTAL GRANTS FOR POPULATION  
20 INCREASES IN CERTAIN STATES.—Section  
21 403(a)(3)(H) of the Social Security Act (42 U.S.C.  
22 603(a)(3)(H)) is amended—

23                     (A) in the subparagraph heading, by strik-  
24 ing “OF GRANTS FOR FISCAL YEAR 2002”; and

25                     (B) in clause (ii)—

1 (i) by striking “2003” and inserting  
2 “March 31, 2004”; and

3 (ii) by striking “2001” and inserting  
4 “fiscal year 2001”.

5 (2) CONTINGENCY FUND.—Section  
6 403(b)(3)(C)(ii) of such Act (42 U.S.C.  
7 603(b)(3)(C)(ii)) is amended by striking “2003” and  
8 inserting “2004”.

9 (3) MAINTENANCE OF EFFORT.—Section  
10 409(a)(7) of such Act (42 U.S.C. 609(a)(7)) is  
11 amended—

12 (A) in subparagraph (A), by striking “or  
13 2004” and inserting “2004, or 2005”; and

14 (B) in subparagraph (B)(ii), by striking  
15 “2003” and inserting “2004”.

16 **SEC. 102. EXTENSION OF THE NATIONAL RANDOM SAMPLE**  
17 **STUDY OF CHILD WELFARE AND CHILD WEL-**  
18 **FARE WAIVER AUTHORITY THROUGH MARCH**  
19 **31, 2004.**

20 Activities authorized by sections 429A and 1130(a)  
21 of the Social Security Act shall continue through March  
22 31, 2004, in the manner authorized for fiscal year 2002,  
23 and out of any money in the Treasury of the United States  
24 not otherwise appropriated, there are hereby appropriated  
25 such sums as may be necessary for such purpose. Grants

1 and payments may be made pursuant to this authority for  
2 carrying out such activities during the first two quarters  
3 of fiscal year 2004 at the level provided for the first two  
4 quarters of fiscal year 2002.

## 5 **TITLE II—TAX PROVISIONS**

### 6 **SEC. 201. DISCLOSURE OF RETURN INFORMATION TO** 7 **CARRY OUT INCOME CONTINGENT REPAY-** 8 **MENT OF STUDENT LOANS.**

9 (a) IN GENERAL.—Subparagraph (D) of section  
10 6103(l)(13) of the Internal Revenue Code of 1986 (relat-  
11 ing to termination) is amended by striking “September 30,  
12 2003” and inserting “December 31, 2004”.

13 (b) EFFECTIVE DATE.—The amendment made by  
14 subsection (a) shall apply to requests made after Sep-  
15 tember 30, 2003.

### 16 **SEC. 202. EXTENSION OF INTERNAL REVENUE SERVICE** 17 **USER FEES.**

18 (a) IN GENERAL.—Chapter 77 of the Internal Rev-  
19 enue Code of 1986 (relating to miscellaneous provisions)  
20 is amended by adding at the end the following new section:

#### 21 **“SEC. 7528. INTERNAL REVENUE SERVICE USER FEES.**

22 **“(a) GENERAL RULE.—The Secretary shall establish**  
23 **a program requiring the payment of user fees for—**

1           “(1) requests to the Internal Revenue Service  
2           for ruling letters, opinion letters, and determination  
3           letters, and

4           “(2) other similar requests.

5           “(b) PROGRAM CRITERIA.—

6           “(1) IN GENERAL.—The fees charged under the  
7           program required by subsection (a)—

8                   “(A) shall vary according to categories (or  
9                   subcategories) established by the Secretary,

10                   “(B) shall be determined after taking into  
11                   account the average time for (and difficulty of)  
12                   complying with requests in each category (and  
13                   subcategory), and

14                   “(C) shall be payable in advance.

15           “(2) EXEMPTIONS, ETC.—

16                   “(A) IN GENERAL.—The Secretary shall  
17                   provide for such exemptions (and reduced fees)  
18                   under such program as the Secretary deter-  
19                   mines to be appropriate.

20                   “(B) EXEMPTION FOR CERTAIN REQUESTS  
21                   REGARDING PENSION PLANS.—The Secretary  
22                   shall not require payment of user fees under  
23                   such program for requests for determination  
24                   letters with respect to the qualified status of a  
25                   pension benefit plan maintained solely by 1 or

1 more eligible employers or any trust which is  
2 part of the plan. The preceding sentence shall  
3 not apply to any request—

4 “(i) made after the later of—

5 “(I) the fifth plan year the pen-  
6 sion benefit plan is in existence, or

7 “(II) the end of any remedial  
8 amendment period with respect to the  
9 plan beginning within the first 5 plan  
10 years, or

11 “(ii) made by the sponsor of any pro-  
12 totype or similar plan which the sponsor  
13 intends to market to participating employ-  
14 ers.

15 “(C) DEFINITIONS AND SPECIAL RULES.—

16 For purposes of subparagraph (B)—

17 “(i) PENSION BENEFIT PLAN.—The  
18 term ‘pension benefit plan’ means a pen-  
19 sion, profit-sharing, stock bonus, annuity,  
20 or employee stock ownership plan.

21 “(ii) ELIGIBLE EMPLOYER.—The  
22 term ‘eligible employer’ means an eligible  
23 employer (as defined in section  
24 408(p)(2)(C)(i)(I)) which has at least 1  
25 employee who is not a highly compensated

1 employee (as defined in section 414(q))  
 2 and is participating in the plan. The deter-  
 3 mination of whether an employer is an eli-  
 4 gible employer under subparagraph (B)  
 5 shall be made as of the date of the request  
 6 described in such subparagraph.

7 “(iii) DETERMINATION OF AVERAGE  
 8 FEES CHARGED.—For purposes of any de-  
 9 termination of average fees charged, any  
 10 request to which subparagraph (B) applies  
 11 shall not be taken into account.

12 “(3) AVERAGE FEE REQUIREMENT.—The aver-  
 13 age fee charged under the program required by sub-  
 14 section (a) shall not be less than the amount deter-  
 15 mined under the following table:

<b>“Category</b>	<b>Average Fee</b>
Employee plan ruling and opinion .....	\$250
Exempt organization ruling .....	\$350
Employee plan determination .....	\$300
Exempt organization determination .....	\$275
Chief counsel ruling .....	\$200.

16 “(c) TERMINATION.—No fee shall be imposed under  
 17 this section with respect to requests made after December  
 18 31, 2004.”.

19 (b) CONFORMING AMENDMENTS.—

1           (1) The table of sections for chapter 77 of such  
2 Code is amended by adding at the end the following  
3 new item:

          “Sec. 7528. Internal Revenue Service user fees.”.

4           (2) Section 10511 of the Revenue Act of 1987  
5 is repealed.

6           (3) Section 620 of the Economic Growth and  
7 Tax Relief Reconciliation Act of 2001 is repealed.

8           (c) LIMITATIONS.—Notwithstanding any other provi-  
9 sion of law, any fees collected pursuant to section 7528  
10 of the Internal Revenue Code of 1986, as added by sub-  
11 section (a), shall not be expended by the Internal Revenue  
12 Service unless provided by an appropriations Act.

13          (d) EFFECTIVE DATE.—The amendments made by  
14 this section shall apply to requests made after the date  
15 of the enactment of this Act.

## 16   **TITLE III—TRADE PROVISIONS**

### 17   **SEC. 301. EXTENSION OF COBRA FEES.**

18          Section 13031(j)(3) of the Consolidated Omnibus  
19 Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3))  
20 is amended by striking “September 30, 2003” and insert-  
21 ing “March 31, 2004”.

1           **TITLE IV—MEDICARE COST-**  
2                           **SHARING PROVISIONS**

3   **SEC. 401. EXTENSION OF MEDICARE COST-SHARING FOR**  
4                           **CERTAIN QUALIFYING INDIVIDUALS.**

5           (a)           EXTENSION           OF           SUNSET.—Section  
6   1902(a)(10)(E)(iv) of the Social Security Act (42 U.S.C.  
7   1396a(a)(10)(E)(iv)) is amended—

8                   (1) by striking subclause (II);

9                   (2) beginning in the matter preceding subclause  
10           (I), by striking “ending with December 2002” and  
11           all that follows through “for medicare cost-sharing  
12           described” in subclause (I) and inserting “ending  
13           with March 2004) for medicare cost-sharing de-  
14           scribed”; and

15                   (3) by striking “, and” at the end and inserting  
16           a semicolon.

17           (b) **TOTAL AMOUNT AVAILABLE FOR ALLOCATION.**—  
18   Section 1933(c) of the Social Security Act (42 U.S.C.  
19   1396u–3(c)) is amended—

20                   (1) in paragraph (1)(E), by striking “fiscal year  
21           2002” and inserting “each of fiscal years 2002 and  
22           2003”; and

23                   (2) in paragraph (2)(A), by striking “the sum  
24           of” and all that follows through  
25           “1902(a)(10)(E)(iv)(II) in the State; to” and insert-

1 ing “the total number of individuals described in  
2 section 1902(a)(10)(E)(iv) in the State; to”.

3 (c) SPECIAL RULE FOR FIRST QUARTER OF 2004.—

4 Section 1933 of the Social Security Act (42 U.S.C.  
5 1396u-3) is amended by adding at the end the following:

6 “(g) SPECIAL RULE.—With respect to the period that  
7 begins on January 1, 2004, and ends on March 31, 2004,  
8 a State shall select qualifying individuals, and provide  
9 such individuals with assistance, in accordance with the  
10 provisions of this section as in effect with respect to cal-  
11 endar year 2003, except that for such purpose—

12 “(1) references in the preceding subsections of  
13 this section to ‘fiscal year’ and ‘calendar year’ shall  
14 be deemed to be references to such period; and

15 “(2) the total allocation amount under sub-  
16 section (c) for such period shall be \$100,000,000.”.

Passed the House of Representatives September 24,  
2003.

Attest:

*Clerk.*