

Union Calendar No. 86

118TH CONGRESS
1ST SESSION

H. R. 3801

[Report No. 118–111]

To amend the Internal Revenue Code of 1986 to streamline and improve the employer reporting process relating to health insurance coverage and to protect dependent privacy.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2023

Mr. SMITH of Nebraska (for himself and Mr. THOMPSON of California) introduced the following bill; which was referred to the Committee on Ways and Means

JUNE 13, 2023

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on June 5, 2023]

A BILL

To amend the Internal Revenue Code of 1986 to streamline and improve the employer reporting process relating to health insurance coverage and to protect dependent privacy.

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. SHORT TITLE.**

4 *This Act may be cited as the “Employer Reporting Im-*
 5 *provement Act”.*

6 **SEC. 2. TIN REPORTING FLEXIBILITY.**

7 *(a) IN GENERAL.—Section 6055(b)(1) of the Internal*
 8 *Revenue Code of 1986 is amended by adding at the end*
 9 *the following flush sentence:*

10 *“For purposes of subparagraph (B)(i), in the case of*
 11 *any individual whose name is required to be set forth*
 12 *in a return under subsection (a), if the person re-*
 13 *quired to make a return under such subsection is un-*
 14 *able to collect information on the TINs of such indi-*
 15 *viduals, the Secretary may allow the individual’s full*
 16 *name and date of birth to be substituted for the name*
 17 *and TIN.”.*

18 *(b) EFFECTIVE DATE.—The amendment made by this*
 19 *section shall apply to returns the due date for which is after*
 20 *December 31, 2024.*

21 **SEC. 3. ELECTRONIC STATEMENTS.**

22 *(a) IN GENERAL.—Section 6056(c) of the Internal*
 23 *Revenue Code of 1986 is amended by adding at the end*
 24 *the following new paragraph:*

1 “(3) *ELECTRONIC DELIVERY.*—An individual
2 shall be deemed to have consented to receive the state-
3 ment under this subsection in electronic form if such
4 individual has affirmatively consented at any prior
5 time, to the person who is the employer of the indi-
6 vidual during the calendar year to which the state-
7 ment relates, to receive such statement in electronic
8 form. The preceding sentence shall not apply if the
9 individual revokes such consent in writing.”.

10 (b) *STATEMENTS RELATING TO HEALTH INSURANCE*
11 *COVERAGE.*—Section 6055(c) of the Internal Revenue Code
12 of 1986 is amended by adding at the end the following new
13 paragraph:

14 “(3) *ELECTRONIC DELIVERY.*—An individual
15 shall be deemed to have consented to receive the state-
16 ment under this subsection in electronic form if such
17 individual has affirmatively consented at any prior
18 time, to the person required to make such statement,
19 to receive such statement in electronic form. The pre-
20 ceding sentence shall not apply if the individual re-
21 vokes such consent in writing.”.

22 (c) *EFFECTIVE DATE.*—The amendments made by this
23 section shall apply to statements the due date for which is
24 after December 31, 2024.

1 **SEC. 4. TIME FOR RESPONSE.**

2 (a) *IN GENERAL.*—Section 4980H(d) of the Internal
3 Revenue Code of 1986 is amended by adding at the end
4 the following new paragraph:

5 “(4) *TIME FOR RESPONSE.*—The Secretary shall
6 allow an applicable large employer at least 90 days
7 from the date of the first letter which informs the em-
8 ployer of a proposed assessment of the employer
9 shared responsibility payment under this section to
10 respond to the proposed assessment before taking any
11 further action with respect to such proposed assess-
12 ment.”.

13 (b) *EFFECTIVE DATE.*—The amendment made by this
14 section shall apply to assessments proposed in taxable years
15 beginning after the date of the enactment of this Act.

16 **SEC. 5. STATUTE OF LIMITATIONS ON PENALTY ASSESS-**
17 **MENT.**

18 (a) *IN GENERAL.*—Section 6501 of the Internal Rev-
19 enue Code of 1986 is amended by redesignating subsection
20 (n) as subsection (o) and by inserting after subsection (m)
21 the following new subsection:

22 “(n) *ASSESSABLE PAYMENT OF EMPLOYER SHARED*
23 *RESPONSIBILITY.*—In the case of any assessable payment
24 under section 4980H, the period for assessment shall expire
25 at the end of the 6-year period beginning on the due date
26 for filing the return under section 6056 (or, if later, the

1 *date such return was filed) for the calendar year with re-*
2 *spect to which such payment is determined.”.*

3 *(b) EFFECTIVE DATE.—The amendment made by this*
4 *section shall apply with respect to returns which are due*
5 *after December 31, 2024.*

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