

118TH CONGRESS
1ST SESSION

S. 3204

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 SENATE OF THE UNITED STATES

NOVEMBER 2, 2023

Mr. WARNER (for himself, Mr. YOUNG, Ms. CORTEZ MASTO, and Mr. THUNE) introduced the following bill; which was read twice and referred to the Committee on Finance

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
5 Improvement Act”.

1 **SEC. 2. TIN REPORTING FLEXIBILITY.**

2 (a) IN GENERAL.—Section 6055(b)(1) of the Internal
3 Revenue Code of 1986 is amended by adding at the end
4 the following flush sentence:

5 “For purposes of subparagraph (B)(i), in the case of
6 any individual whose name is required to be set
7 forth in a return under subsection (a), if the person
8 required to make a return under such subsection is
9 unable to collect information on the TIN of such in-
10 dividual, the Secretary may allow the individual’s
11 full name and date of birth to be substituted for the
12 name and TIN.”.

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

16 **SEC. 3. ELECTRONIC STATEMENTS.**

17 (a) IN GENERAL.—Section 6056(c) of the Internal
18 Revenue Code of 1986 is amended by adding at the end
19 the following new paragraph:

20 “(3) ELECTRONIC DELIVERY.—An individual
21 shall be deemed to have consented to receive the
22 statement under this subsection in electronic form if
23 such individual has affirmatively consented at any
24 prior time, to the person who is the employer of the
25 individual during the calendar year to which the
26 statement relates, to receive such statement in elec-

1 tronic form. The preceding sentence shall not apply
 2 if the individual revokes such consent in writing.”.

3 (b) STATEMENTS RELATING TO HEALTH INSURANCE
 4 COVERAGE.—Section 6055(c) of the Internal Revenue
 5 Code of 1986 is amended by adding at the end the fol-
 6 lowing new paragraph:

7 “(3) ELECTRONIC DELIVERY.—An individual
 8 shall be deemed to have consented to receive the
 9 statement under this subsection in electronic form if
 10 such individual has affirmatively consented at any
 11 prior time, to the person required to make such
 12 statement, to receive such statement in electronic
 13 form. The preceding sentence shall not apply if the
 14 individual revokes such consent in writing.”.

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

18 **SEC. 4. TIME FOR RESPONSE.**

19 (a) IN GENERAL.—Section 4980H(d) of the Internal
 20 Revenue Code of 1986 is amended by adding at the end
 21 the following new paragraph:

22 “(4) TIME FOR RESPONSE.—The Secretary
 23 shall allow an applicable large employer at least 90
 24 days from the date of the first letter which informs
 25 the employer of a proposed assessment of the em-

1 employer shared responsibility payment under this sec-
 2 tion to respond to the proposed assessment before
 3 taking any further action with respect to such pro-
 4 posed assessment.”.

5 (b) EFFECTIVE DATE.—The amendment made by
 6 this section shall apply to assessments proposed in taxable
 7 years beginning after the date of the enactment of this
 8 Act.

9 **SEC. 5. STATUTE OF LIMITATIONS ON PENALTY ASSESS-**
 10 **MENT.**

11 (a) IN GENERAL.—Section 6501 of the Internal Rev-
 12 enue Code of 1986 is amended by redesignating subsection
 13 (n) as subsection (o) and by inserting after subsection (m)
 14 the following new subsection:

15 “(n) ASSESSABLE PAYMENT OF EMPLOYER SHARED
 16 RESPONSIBILITY.—In the case of any assessable payment
 17 under section 4980H, the period for assessment shall ex-
 18 pire at the end of the 6-year period beginning on the due
 19 date for filing the return under section 6056 (or, if later,
 20 the date such return was filed) for the calendar year with
 21 respect to which such payment is determined.”.

22 (b) EFFECTIVE DATE.—The amendments made by
 23 this section shall apply with respect to returns which are
 24 due after December 31, 2024.

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