118TH CONGRESS 1ST SESSION

H.R.3801

AN ACT

- 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,

1 SECTION 1. SHORT TITLE.

- 2 This Act may be cited as the "Employer Reporting"
- 3 Improvement Act".
- 4 SEC. 2. TIN REPORTING FLEXIBILITY.
- 5 (a) IN GENERAL.—Section 6055(b)(1) of the Internal
- 6 Revenue Code of 1986 is amended by adding at the end
- 7 the following flush sentence:
- 8 "For purposes of subparagraph (B)(i), in the case of
- 9 any individual whose name is required to be set
- forth in a return under subsection (a), if the person
- 11 required to make a return under such subsection is
- unable to collect information on the TINs of such in-
- dividuals, the Secretary may allow the individual's
- full name and date of birth to be substituted for the
- name and TIN.".
- 16 (b) Effective Date.—The amendment made by
- 17 this section shall apply to returns the due date for which
- 18 is after December 31, 2024.
- 19 SEC. 3. ELECTRONIC STATEMENTS.
- 20 (a) IN GENERAL.—Section 6056(c) of the Internal
- 21 Revenue Code of 1986 is amended by adding at the end
- 22 the following new paragraph:
- 23 "(3) Electronic delivery.—An individual
- shall be deemed to have consented to receive the
- 25 statement under this subsection in electronic form if
- such individual has affirmatively consented at any

- 1 prior time, to the person who is the employer of the
- 2 individual during the calendar year to which the
- 3 statement relates, to receive such statement in elec-
- 4 tronic form. The preceding sentence shall not apply
- 5 if the individual revokes such consent in writing.".
- 6 (b) Statements Relating to Health Insurance
- 7 Coverage.—Section 6055(c) of the Internal Revenue
- 8 Code of 1986 is amended by adding at the end the fol-
- 9 lowing new paragraph:
- 10 "(3) Electronic delivery.—An individual
- shall be deemed to have consented to receive the
- statement under this subsection in electronic form if
- such individual has affirmatively consented at any
- prior time, to the person required to make such
- statement, to receive such statement in electronic
- form. The preceding sentence shall not apply if the
- individual revokes such consent in writing.".
- 18 (c) Effective Date.—The amendments made by
- 19 this section shall apply to statements the due date for
- 20 which is after December 31, 2024.
- 21 SEC. 4. TIME FOR RESPONSE.
- 22 (a) In General.—Section 4980H(d) of the Internal
- 23 Revenue Code of 1986 is amended by adding at the end
- 24 the following new paragraph:

- 1 "(4) Time for response.—The Secretary
- 2 shall allow an applicable large employer at least 90
- days from the date of the first letter which informs
- 4 the employer of a proposed assessment of the em-
- 5 ployer shared responsibility payment under this sec-
- 6 tion to respond to the proposed assessment before
- 7 taking any further action with respect to such pro-
- 8 posed assessment.".
- 9 (b) Effective Date.—The amendment made by
- 10 this section shall apply to assessments proposed in taxable
- 11 years beginning after the date of the enactment of this
- 12 Act.
- 13 SEC. 5. STATUTE OF LIMITATIONS ON PENALTY ASSESS-
- 14 **MENT.**
- 15 (a) IN GENERAL.—Section 6501 of the Internal Rev-
- 16 enue Code of 1986 is amended by redesignating subsection
- 17 (n) as subsection (o) and by inserting after subsection (m)
- 18 the following new subsection:
- 19 "(n) Assessable Payment of Employer Shared
- 20 Responsibility.—In the case of any assessable payment
- 21 under section 4980H, the period for assessment shall ex-
- 22 pire at the end of the 6-year period beginning on the due
- 23 date for filing the return under section 6056 (or, if later,
- 24 the date such return was filed) for the calendar year with
- 25 respect to which such payment is determined.".

- 1 (b) Effective Date.—The amendment made by
- 2 this section shall apply with respect to returns which are
- 3 due after December 31, 2024.

Passed the House of Representatives June 21, 2023. Attest:

Clerk.

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