

118TH CONGRESS  
1ST SESSION

# H. R. 3801

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IN THE SENATE OF THE UNITED STATES

JUNE 22, 2023

Received; read twice and referred to the Committee on Finance

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## 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  
10 forth in a return under subsection (a), if the person  
11 required to make a return under such subsection is  
12 unable to collect information on the TINs of such in-  
13 dividuals, the Secretary may allow the individual’s  
14 full name and date of birth to be substituted for the  
15 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  
24 shall be deemed to have consented to receive the  
25 statement under this subsection in electronic form if  
26 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  
11 shall be deemed to have consented to receive the  
12 statement under this subsection in electronic form if  
13 such individual has affirmatively consented at any  
14 prior time, to the person required to make such  
15 statement, to receive such statement in electronic  
16 form. The preceding sentence shall not apply if the  
17 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  
 3           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:                   CHERYL L. JOHNSON,  
*Clerk.*