

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

CENSURING ADAM SCHIFF, REPRESENTATIVE OF THE 30TH CONGRESSIONAL DISTRICT OF CALIFORNIA

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the unfinished business is the vote on adoption of the resolution (H. Res. 521) censuring ADAM SCHIFF, Representative of the 30th Congressional District of California, on which the yeas and nays were ordered.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. The question is on the passage of the resolution.

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 213, nays 209, answered “present” 6, not voting 6, as follows:

[Roll No. 283] YEAS—213

Aderholt	Ferguson	Lawler
Alford	Finstad	Lee (FL)
Allen	Fitzgerald	Lesko
Amodei	Fitzpatrick	Letlow
Armstrong	Fleischmann	Loudermilk
Arrington	Flood	Lucas
Babin	Foxx	Luetkemeyer
Bacon	Franklin, C.	Luna
Baird	Scott	Luttrell
Balderson	Fry	Mace
Banks	Fulcher	Malliotakis
Barr	Gaetz	Mann
Bean (FL)	Gallagher	Massie
Bentz	Garcia, Mike	Mast
Bergman	Jimenez	McCarthy
Bice	Gonzales, Tony	McCaul
Biggs	Good (VA)	McClain
Bilirakis	Gooden (TX)	McClintock
Bishop (NC)	Gosar	McCormick
Boebert	Granger	McHenry
Bost	Graves (LA)	Meuser
Brecheen	Graves (MO)	Miller (IL)
Bucshon	Green (TN)	Miller (OH)
Burchett	Greene (GA)	Miller (WV)
Burgess	Griffith	Miller-Meeks
Burlison	Grothman	Mills
Calvert	Guthrie	Molinaro
Cammack	Hageman	Moolenaar
Carey	Harris	Mooney
Carl	Harshbarger	Moore (AL)
Carter (GA)	Hern	Moore (UT)
Carter (TX)	Higgins (LA)	Moran
Chavez-DeRemer	Hill	Murphy
Ciscomani	Hinson	Nehls
Cline	Houchin	Newhouse
Cloud	Hudson	Norman
Clyde	Huizenga	Nunn (IA)
Cole	Hunt	Oberholte
Collins	Issa	Ogles
Comer	Jackson (TX)	Owens
Crane	James	Palmer
Crawford	Johnson (LA)	Pence
Crenshaw	Johnson (OH)	Perry
Curtis	Johnson (SD)	Pfleger
D'Esposito	Jordan	Reschenthaler
Davidson	Joyce (PA)	Rodgers (WA)
De La Cruz	Kean (NJ)	Rogers (AL)
DesJarlais	Kelly (MS)	Rogers (KY)
Diaz-Balart	Kelly (PA)	Rose
Donalds	Kiggans (VA)	Rosendale
Duarte	Kiley	Rouzer
Duncan	Kim (CA)	Roy
Dunn (FL)	Kustoff	Salazar
Edwards	LaHood	Santos
Ellzey	LaLota	Scallise
Emmer	LaMalfa	Schweikert
Estes	Lamborn	Scott, Austin
Ezell	Langworthy	Self
Fallon	Latta	Sessions
Feenstra	LaTurner	Simpson

Smith (MO)
Smith (NE)
Smith (NJ)
Smucker
Spartz
Stauber
Steel
Stefanik
Steil
Steube
Stewart
Strong

Adams
Aguilar
Alfred
Auchincloss
Balint
Barragan
Beatty
Bera
Beyer
Bishop (GA)
Blumenauer
Blunt Rochester
Bonamici
Bowman
Boyle (PA)
Brown
Brownley
Budzinski
Bush
Caraveo
Carbajal
Cardenas
Carson
Carter (LA)
Cartwright
Casar
Case
Casten
Castor (FL)
Castro (TX)
Cherfilus-
McCormick
Chu
Clark (MA)
Clarke (NY)
Cleaver
Clyburn
Cohen
Connolly
Correa
Costa
Courtney
Craig
Crockett
Crow
Cuellar
Davids (KS)
Davis (IL)
Davis (NC)
Dean (PA)
DeGette
DeLauro
DeBene
Deluzio
DeSaulnier
Dingell
Doggett
Escobar
Espallat
Evans
Fletcher
Foster
Foushee
Frankel, Lois
Frost
Gallego
Garamendi
Garcia (IL)
Garcia (TX)
Garcia, Robert

Tenney
Thompson (PA)
Tiffany
Timmons
Turner
Valadao
Van Drew
Van Dwyne
Van Orden
Wagner
Walberg
Waltz

NAYS—209

Golden (ME)
Goldman (NY)
Gomez
Gonzalez,
Vicente
Gottheimer
Green, Al (TX)
Grijalva
Harder (CA)
Hayes
Higgins (NY)
Himes
Horsford
Houlahan
Hoyer
Hoyle (OR)
Huffman
Ivey
Jackson (IL)
Jackson (NC)
Jackson Lee
Jacobs
Jayapal
Jeffries
Johnson (GA)
Kamlager-Dove
Kaptur
Keating
Kelly (IL)
Khanna
Kildee
Kim (NJ)
Krishnamoorthi
Kuster
Landisman
Larsen (WA)
Larson (CT)
Lee (CA)
Lee (NV)
Lee (PA)
Leger Fernandez
Levin
Lieu
Lofgren
Lynch
Magaziner
Manning
Matsui
McBath
McClellan
McCollum
McGarvey
McGovern
Meeks
Menendez
Mfume
Moore (WI)
Morelle
Moskowitz
Moulton
Mrvan
Mullin
Nadler
Napolitano
Neal
Neguse
Nickel
Norcross
Ocasio-Cortez
Omar
Pallone

Weber (TX)
Webster (FL)
Wenstrup
Westerman
Williams (NY)
Wilson (SC)
Wittman
Womack
Yakym
Zinke

Panetta
Pappas
Pascarell
Payne
Pelosi
Peltola
Perez
Peters
Pettersen
Phillips
Pingree
Pocan
Porter
Quigley
Ramirez
Raskin
Ross
Ruiz
Ruppersberger
Ryan
Salinas
Sanchez
Sarbanes
Scanlon
Schakowsky
Schiff
Schneider
Scholten
Schrier
Scott (VA)
Scott, David
Sewell
Sherman
Sherrill
Slotkin
Smith (WA)
Sorensen
Soto
Spanberger
Stansbury
Stanton
Stevens
Strickland
Swallow
Sykes
Takano
Thanedar
Thompson (CA)
Thompson (MS)
Titus
Tlaib
Tokuda
Tonko
Torres (CA)
Torres (NY)
Trahan
Trone
Underwood
Vargas
Vasquez
Veasey
Velazquez
Wasserman
Schultz
Waters
Watson Coleman
Wexton
Wild
Williams (GA)
Wilson (FL)

□ 1843

So the resolution was agreed to.
The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

The SPEAKER. Will the gentleman from California (Mr. SCHIFF) present himself in the well.

By its adoption of H. Res. 521, the House has resolved that the House of Representatives censures ADAM SCHIFF, Representative of the 30th Congressional District of California, for misleading the American public and for conduct unbecoming of an elected Member of the House of Representatives; that Representative ADAM SCHIFF will forthwith present himself in the well of the House of Representatives for the pronouncement of censure; that Representative ADAM SCHIFF will be censured with the public reading of this resolution by the Speaker; and that the Committee on Ethics shall conduct an investigation into Representative ADAM SCHIFF's falsehoods, misrepresentations, and abuse of sensitive information.

HOOR OF MEETING ON TOMORROW

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that when the House adjourns today, it adjourn to meet at 10:30 a.m. tomorrow for legislative business.

The SPEAKER pro tempore (Mr. MORAN). Is there objection to the request of the gentleman from Missouri?

There was no objection.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or votes objected to under clause 6 of rule XX.

The House will resume proceedings on postponed questions at a later time.

□ 1900

EMPLOYER REPORTING IMPROVEMENT ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3801) 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, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 3801

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Employer Reporting Improvement Act”.

SEC. 2. TIN REPORTING FLEXIBILITY.

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

"For purposes of subparagraph (B)(i), in the case of any individual whose name is required to be set forth in a return under subsection (a), if the person required to make a return under such subsection is unable to collect information on the TINs of such individuals, the Secretary may allow the individual's full name and date of birth to be substituted for the name and TIN."

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

SEC. 3. ELECTRONIC STATEMENTS.

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

"(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 who is the employer of the individual during the calendar year to which the statement relates, to receive such statement in electronic form. The preceding sentence shall not apply if the individual revokes such consent in writing."

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

"(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."

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

SEC. 4. TIME FOR RESPONSE.

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

"(4) **TIME FOR RESPONSE.**—The Secretary shall allow an applicable large employer at least 90 days from the date of the first letter which informs the employer of a proposed assessment of the employer shared responsibility payment under this section to respond to the proposed assessment before taking any further action with respect to such proposed assessment."

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

SEC. 5. STATUTE OF LIMITATIONS ON PENALTY ASSESSMENT.

(a) **IN GENERAL.**—Section 6501 of the Internal Revenue Code of 1986 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

"(n) **ASSESSABLE PAYMENT OF EMPLOYER SHARED RESPONSIBILITY.**—In the case of any assessable payment under section 4980H, the period for assessment shall expire at the end of the 6-year period beginning on the due date for filing the return under section 6056 (or, if later, the date such return was filed) for the calendar year with respect to which such payment is determined."

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

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from California (Mr. THOMPSON) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Mem-

bers have 5 legislative days to revise and extend their remarks and submit extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

I appreciate the opportunity to say a few words about the Employer Reporting Improvement Act before us today, introduced by my good friends, Ways and Means colleagues, Representatives ADRIAN SMITH and MIKE THOMPSON. This is a straightforward and effective bipartisan solution to provide small businesses with relief from cumbersome Affordable Care Act reporting requirements.

Under current law, every year, to determine compliance with ACA requirements, employers have to report to the IRS information about the health insurance coverage they have provided for their employees.

As part of that process, employers are required to submit their employee and their spouse or dependents' personal tax identification numbers or Social Security numbers. However, here is the catch: If, during this process, the employer unknowingly submits incorrect information, or if the IRS believes that an employee is wrongfully claiming a premium tax credit, the employer faces a significant financial penalty.

Making matters worse, the window of opportunity that employer has to appeal is short, while the statute of limitations on that violation is limitless.

On average, the IRS takes anywhere between 18 to 24 months, 2 years, to crunch the numbers on all this data they receive. That means the small business is left in limbo waiting to hear whether the government will find them in violation of the law.

The bill before us today gives employers flexibility about what personal information they have to provide on behalf of their employees and their families. It extends the appeal window for any potential violation and establishes a statute of limitations so those small businesses, who have limited resources to begin with, can navigate these waters with less of a burden.

I thank my colleagues on both sides of this aisle for supporting this measure to provide relief to our small business job creators.

Mr. Speaker, I reserve the balance of my time.

Mr. THOMPSON of California. Mr. Speaker, I yield myself such time as I may consume.

I rise in strong support of this legislation. I thank my colleague from Nebraska and my friend, Mr. SMITH, for working with me on this important bill.

This legislation before us today simplifies the ACA reporting process for employers and businesses across our country. The bill allows employers to

submit required information electronically and improves privacy protections by eliminating the unnecessary requirement that employers collect dependents' Social Security numbers.

In addition, the bill ensures that employers have a reasonable opportunity to respond to the IRS before being assessed penalties, while simultaneously ensuring the IRS has the time and tools it needs to assess penalties to bad actors.

I share my colleagues' disappointment that prospective reporting provisions of the bill were removed. I understand the challenges facing the Treasury Department, and I look forward to working with my colleagues toward a resolution on that front.

Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield 3 minutes to the gentleman from Nebraska (Mr. SMITH), one of the sponsors of this legislation.

Mr. SMITH of Nebraska. Mr. Speaker, I rise today in support of our bill, the Employer Reporting Improvement Act. As was mentioned, the bill was adapted from legislation that my colleague, Mr. THOMPSON, and I have been working on for years, the Common-sense Reporting Act.

The Employer Reporting Improvement Act is a strong step toward cleaning up the complicated process employers use to report data required by the IRS and providing employers relief.

This data is used to determine if an employee's health coverage is considered affordable. Unfortunately, an inadvertent mistake or omission in reporting this data can result in a financial penalty for the employer long after the original submission. The potential financial penalty can put a serious strain on small businesses who are already struggling with workforce shortages and persistently high inflation.

While the vast majority of these mistakes are ultimately corrected without a financial penalty being enforced, employers are still forced to navigate a complicated maze of bureaucracy to clear up these unintentional mistakes.

The Employer Reporting Improvement Act makes simple, yet effective changes, including codifying actions previously taken to create more safeguards and flexibilities, improving the reporting process, and making it less likely employers are faced with resolving reporting problems several years after the fact.

In fact, one of the most important pieces of the bill is the creation of a reasonable statute of limitations, 6 years, for penalties resulting from reporting errors.

As we continue our work to improve employer reporting requirements, I hope we can work with the Treasury Department to find a path forward on prospective reporting, as Mr. THOMPSON also elaborated on.

I am glad to support the Employer Reporting Improvement Act. I encourage my colleagues to do the same.

Mr. THOMPSON of California. Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I am prepared to close. I reserve the balance of my time.

Mr. THOMPSON of California. Mr. Speaker, I yield myself the balance of my time.

I reiterate my thanks to my partner on this bill, Mr. SMITH from Nebraska. This is a bill that I have worked on for the last four Congresses. It will make life easier for businesses, and I urge my colleagues to support it.

Mr. Speaker, I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself the remainder of my time.

America's small businesses have had it pretty tough these past few years. They are asking that Congress do its part to bring a measure of relief.

The Employer Reporting Improvement Act is one step we can easily take to shrink the burden Washington imposes on them and their employees.

The mom-and-pop shops that line America's Main Streets should not have to operate under fear that Washington is going to come after them for a clerical error. When they are faced with a potential penalty, they ought to have the time to make their case. It is a simple matter of fairness.

This measure has strong bipartisan support. It sailed out of the Ways and Means Committee on a vote of 37-0.

I urge my colleagues to support this legislation, and I yield back the balance of my time.

The SPEAKER pro tempore (Mr. NUNN). The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 3801, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

PAPERWORK BURDEN REDUCTION ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3797) to amend the Internal Revenue Code of 1986 to provide an alternative manner of furnishing certain health insurance coverage statements to individuals, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 3797

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Paperwork Burden Reduction Act".

SEC. 2. ALTERNATIVE MANNER OF FURNISHING CERTAIN HEALTH INSURANCE COVERAGE STATEMENTS TO INDIVIDUALS.

(a) REPORTING OF HEALTH INSURANCE COVERAGE.—Section 6055(c) of the Internal Revenue

Code of 1986 is amended by adding at the end the following new paragraph:

"(3) ALTERNATIVE MANNER OF FURNISHING STATEMENTS.—For purposes of this subsection, any person required to make a return under subsection (a) shall be treated as timely furnishing the written statement required under paragraph (1) if—

"(A) such person provides clear, conspicuous, and accessible notice (at such time and in such manner as the Secretary may provide) that any individual to whom a statement would otherwise be required to be furnished under paragraph (1) may request a copy of such statement, and

"(B) such person, on request of any such individual, furnishes a copy of such statement to such individual not later than the later of—

"(i) January 31 of the year following the calendar year for which the return under subsection (a) was required to be made, or

"(ii) 30 days after the date of such request."

(b) CERTAIN EMPLOYERS REQUIRED TO REPORT ON HEALTH INSURANCE COVERAGE.—Section 6056(c) of such Code is amended by adding at the end the following new paragraph:

"(3) ALTERNATIVE MANNER OF FURNISHING STATEMENTS.—For purposes of this subsection, any person required to make a return under subsection (a) shall be treated as timely furnishing the written statement required under paragraph (1) if—

"(A) such person provides clear, conspicuous, and accessible notice (at such time and in such manner as the Secretary may provide) that any individual to whom a statement would otherwise be required to be furnished under paragraph (1) may request a copy of such statement, and

"(B) such person, on request of any such individual, furnishes a copy of such statement to such individual not later than the later of—

"(i) January 31 of the year following the calendar year for which the return under subsection (a) was required to be made, or

"(ii) 30 days after the date of such request."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to statements with respect to returns for calendar years after 2023.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from California (Mr. PANETTA) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and submit extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

If you visit any Main Street in America, you will see that small businesses are struggling. Today's cost of living crisis has made everything from supplies to labor more expensive for mom-and-pop stores all across America.

Not only are small businesses struggling because of high prices, but Washington mandates are forcing small businesses to waste precious time processing paperwork instead of serving their workers and customers.

Right now, small businesses are forced to send millions of Americans paper copies of health insurance re-

porting forms every year, when the vast majority of individuals don't use this form.

Every taxpayer knows this form I am talking about. While it is known as a Form 1095-C, it is one that you get in the mail and have absolutely no idea what to do with. It looks like this, and you put it in the pile with your other tax forms and then realize when it comes time to file your taxes, you don't actually even need it.

In fact, only 1.4 percent of American workers and their families may need to use this form. The Paperwork Burden Reduction Act is a bipartisan bill, introduced by Representative PANETTA and myself, that will put an end to this wasteful practice.

This bill saves small business owners time and money by relieving them of mailing outdated paperwork that only exists because Congress mandates it.

This mandate doesn't even make sense anymore. The origins of this paperwork were to prove compliance with the individual mandate of the Affordable Care Act, a mandate whose enforcement was zeroed out years ago.

Not only will small businesses have more time to focus on running a business, but this bill also recognizes how Americans actually file taxes. Now more than ever, Americans fill out their tax returns online. There is no reason that American workers should not be able to access this health insurance tax form online, as well.

I thank my colleagues on both sides of the aisle for supporting this measure that will eliminate needless paperwork for working Americans and small business job creators.

Mr. Speaker, I reserve the balance of my time.

Mr. PANETTA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, let me first thank Chairman SMITH, not only for articulating the exact reasons as to why we must support the Paperwork Burden Reduction Act, but for sharing this opportunity to co-lead on such a commonsense measure that will benefit taxpayers, not just in my Congressional District, the 19th District in California, but so many people all across this country.

The bipartisan Paperwork Burden Reduction Act will ease confusion for taxpayers by reducing the paperwork that is necessary for filing taxes for small business employers and their employees.

Under current law, employers must send a 1095 tax form to employees to verify their health coverage for the previous year. However, for many employees, the IRS no longer requires this form for them to complete their taxes. So the Paperwork Burden Reduction Act would allow employers to provide a 1095-B or a 1095-C form upon request from employees, rather than mandating it and wasting time, wasting money, and wasting paper.

It is a bill that is popular, not just among taxpayers, but Democrats and