

TEXT OF SECTIONS 801 AND 802 OF P.L. 111-291

TITLE VIII—GENERAL PROVISIONS
 Subtitle A—Unemployment Compensation
 Program Integrity

SEC. 801. COLLECTION OF PAST-DUE, LEGALLY ENFORCEABLE STATE
 DEBTS.

(a) UNEMPLOYMENT COMPENSATION DEBTS.—Section 6402(f) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking “RESULTING FROM FRAUD”;

(2) by striking paragraphs (3) and (8) and redesignating paragraphs (4) through (7) as paragraphs (3) through (6), respectively;

(3) in paragraph (3), as so redesignated—

(A) in subparagraph (A), by striking “by certified mail with return receipt”;

(B) in subparagraph (B), by striking “due to fraud” and inserting “is not a covered unemployment compensation debt”;

(C) in subparagraph (C), by striking “due to fraud” and inserting “is not a covered unemployment compensation debt”; and

(4) in paragraph (4), as so redesignated—

(A) in subparagraph (A)—

(i) by inserting “or the person’s failure to report earnings” after “due to fraud”; and

(ii) by striking “for not more than 10 years”; and

(B) in subparagraph (B)—

(i) by striking “due to fraud”; and

(ii) by striking “for not more than 10 years”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to refunds payable under section 6402 of the Internal Revenue Code of 1986 on or after the date of the enactment of this Act.

SEC. 802. REPORTING OF FIRST DAY OF EARNINGS TO DIRECTORY
 OF NEW HIRES.

(a) ADDITION OF REQUIREMENT.—Section 453A(b)(1)(A) of the Social Security Act (42 U.S.C. 653a(b)(1)(A)) is amended by inserting “the date services for remuneration were first performed by the employee,” after “of the employee,”.

(b) CONFORMING AMENDMENT REGARDING REPORTING FORMAT AND METHOD.—Section 453A(c) of the Social Security Act (42 U.S.C. 653a(c)) is amended by inserting “, to the extent practicable,” after “Each report required by subsection (b) shall”.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—Subject to paragraph (2), the amendments made by this section shall take effect 6 months after the date of the enactment of this Act.

(2) COMPLIANCE TRANSITION PERIOD.—If the Secretary of Health and Human Services determines that State legislation (other than legislation appropriating funds) is required in order for a State plan under part D of title IV of the Social Security Act to meet the additional requirements imposed by the amendment made by subsection (a), the plan shall not be regarded as failing to meet such requirements before the first day of the second calendar quarter beginning after the close of the first regular session of the State legislature that begins after the effective date of such amendment. If the State has a 2-year legislative session, each year of the session is deemed to be a separate regular session of the State legislature.

TEXT OF SECTION 503 OF P.L. 111-312

SEC. 503. TECHNICAL AMENDMENT RELATING TO COLLECTION OF UNEMPLOYMENT COMPENSATION DEBTS.

(a) IN GENERAL.—Section 6402(f)(3)(C), as amended by section 801 of the Claims Resolution Act of 2010, is amended by striking “is not a covered unemployment compensation debt” and inserting “is a covered unemployment compensation debt”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as if included in section 801 of the Claims Resolution Act of 2010.