

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 773

To amend the Internal Revenue Code of 1986 and the Social Security Act to repeal provisions relating to the State enforcement of child support obligations and to require the Internal Revenue Service to collect child support through wage withholding.

---

## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 3, 1993

Mr. HYDE introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 and the Social Security Act to repeal provisions relating to the State enforcement of child support obligations and to require the Internal Revenue Service to collect child support through wage withholding.

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 “Uniform Child Support  
5 Enforcement Act of 1993”.

1 **SEC. 2. CERTAIN STATUTORILY PRESCRIBED PROCEDURES**  
2 **REQUIRED AS A CONDITION OF RECEIVING**  
3 **FEDERAL CHILD SUPPORT FUNDS.**

4 Section 466(a) of the Social Security Act (42 U.S.C.  
5 666(a)) is amended by inserting after paragraph (10) the  
6 following:

7 “(11)(A) Procedures which require any State  
8 court or administrative agency that issues or modi-  
9 fies (or has issued or modified) a child support order  
10 to transmit a copy of the order to the Internal Reve-  
11 nue Service on the later of—

12 “(i) the date the order is issued or modi-  
13 fied; or

14 “(ii) the effective date of this paragraph.

15 “(B) Procedures which—

16 “(i) require any individual with the right  
17 to collect child support pursuant to an order is-  
18 sued or modified in the State (whether before  
19 or after the effective date of this paragraph) to  
20 be presumed to have assigned to the Internal  
21 Revenue Service the right to collect such sup-  
22 port, unless the individual affirmatively elects to  
23 retain such right at any time; and

24 “(ii) allow any individual who has made  
25 the election referred to in clause (i) to rescind  
26 or revive such election at any time.”.

1 **SEC. 3. COLLECTION OF CHILD SUPPORT BY INTERNAL**  
2 **REVENUE SERVICE.**

3 (a) IN GENERAL.—Chapter 77 of the Internal Reve-  
4 nue Code of 1986 (relating to miscellaneous provisions)  
5 is amended by adding at the end thereof the following new  
6 section:

7 **“SEC. 7524. COLLECTION OF CHILD SUPPORT.**

8 “(a) IN GENERAL.—The Secretary shall establish a  
9 program to collect child support pursuant to child support  
10 orders which are assigned to the Internal Revenue Service  
11 under section 466(a)(4) of the Social Security Act (42  
12 U.S.C. 666(a)(4)).

13 “(b) USE OF WAGE WITHHOLDING, ETC.—Such pro-  
14 gram shall provide for the collection of child support re-  
15 quired to be paid for any period through increases in wage  
16 withholding under chapter 24 and estimated tax payments  
17 under section 6654 during such period. Amounts required  
18 to be paid through such withholding and payments shall  
19 be treated as tax for purposes for this subtitle.

20 “(c) ANNUAL RECKONING OF OBLIGATION.—

21 “(1) IN GENERAL.—The entire amount of child  
22 support required to be paid by any individual to the  
23 Internal Revenue Service during any taxable year  
24 shall be paid—

25 “(A) not later than the last date (deter-  
26 mined without regard to extensions) prescribed

1 for filing such individual's return of tax im-  
2 posed by chapter 1 for such taxable year, and

3 "(B)(i) if such return is filed not later  
4 than such date, with such return, or

5 "(ii) in any case not described in subpara-  
6 graph (A), in such manner as the Secretary  
7 may by regulations prescribe.

8 "(2) CREDIT FOR PERIODIC PAYMENTS.—The  
9 amount required to be paid under paragraph (1)  
10 shall be reduced by the aggregate payments of child  
11 support made under subsection (b) by such individ-  
12 ual through increases in wage withholding and esti-  
13 mated tax payments.

14 "(d) FAILURE TO PAY AMOUNT OWING.—If an indi-  
15 vidual fails to pay the full amount required to be paid on  
16 or before the last date described in subsection (c)(1), the  
17 Secretary shall assess and collect the unpaid amount in  
18 the same manner, with the same powers, and subject to  
19 the same limitations applicable to a tax imposed by sub-  
20 title C the collection of which would be jeopardized by  
21 delay, except that—

22 "(1) for such purposes, paragraphs (4), (6),  
23 and (8) of section 6334(a) (relating to property ex-  
24 empt from levy) shall not apply, and

1           “(2) there shall be exempt from levy so much  
2 of the salary, wages, or other income of an individ-  
3 ual as is being withheld therefrom in garnishment  
4 pursuant to a judgment entered by a court of com-  
5 petent jurisdiction for the support of his minor chil-  
6 dren.

7           “(e) COLLECTIONS DISPERSED TO INDIVIDUAL  
8 SPECIFIED IN ORDER.—

9           “(1) IN GENERAL.—Except as provided in para-  
10 graph (2), amounts collected under this section pur-  
11 suant to any child support order shall be paid to the  
12 individual entitled to such amounts under such order  
13 as quickly as possible. Any penalties and interest  
14 collected with respect to such amounts also shall be  
15 paid to such individual.

16           “(2) FAMILIES RECEIVING STATE ASSIST-  
17 ANCE.—In the case of an individual with respect to  
18 whom an assignment of child support payments to  
19 a State is in effect—

20           “(A) of the amounts collected which rep-  
21 resent monthly support payments, the first \$50  
22 of any payments for a month shall be paid to  
23 such individual, and

24           “(B) all other amounts shall be paid to  
25 such State pursuant to such assignment.

1 The payment of amounts under subparagraph (A)  
2 for any month shall not affect a family's eligibility  
3 for assistance or the amount of assistance payable to  
4 a family for such month under any State plan ap-  
5 proved under the Social Security Act.

6 “(f) COORDINATION WITH UNDERPAYMENT PROVI-  
7 SIONS.—If the Secretary is collecting—

8 “(1) unpaid child support pursuant to an as-  
9 sessment under this section, and

10 “(2) unpaid tax pursuant to an assessment  
11 under section 6203,

12 all amounts collected shall be treated as collected pursuant  
13 to the assessment under this section to the extent of the  
14 amount of such unpaid child support.

15 “(g) LIMITATION ON JUDICIAL REVIEW.—No court  
16 of the United States shall have jurisdiction to hear any  
17 action, whether legal or equitable, brought to restrain or  
18 review any assessment or collection authorized by this sec-  
19 tion, nor shall any such assessment or collection be subject  
20 to review by the Secretary in an administrative proceeding.  
21 This subsection shall not preclude any legal, equitable, or  
22 administrative action against the State by an individual  
23 in any State court or before any State agency to determine  
24 his liability for any amount assessed against him and col-

1 lected, or to recover any such amount collected from him,  
2 under this section.

3 “(h) REGULATIONS.—The Secretary shall prescribe  
4 such regulations as may be appropriate to carry out the  
5 purposes of this section.”.

6 (b) REPEAL OF OFFSET OF PAST-DUE SUPPORT  
7 AGAINST OVERPAYMENTS.—

8 (1) Section 6402 of such Code is amended by  
9 striking subsections (c) and (g) and by redesignating  
10 subsections (d), (e), (f), (h), and (i) as subsections  
11 (c), (d), (e), (f), and (g), respectively.

12 (2) Subsection (a) of section 6402 of such Code  
13 is amended by striking “subsections (c) or (d)” and  
14 inserting “subsection (c)”.

15 (3) Subsection (c) of section 6402 of such Code  
16 (as redesignated by paragraph (1)) is amended—

17 (A) by striking “(other than past-due sup-  
18 port subject to the provisions of subsection  
19 (c))” in paragraph (1),

20 (B) by striking “after such overpayment is  
21 reduced pursuant to subsection (c) with respect  
22 to past-due support collected pursuant to an as-  
23 signment under section 402(a)(26) of the Social  
24 Security Act and” in paragraph (2).

1           (4) Subsection (d) of section 6402 of such Code  
2           (as redesignated by paragraph (1)) is amended by  
3           striking “or (d)”.

4           (c) REPEAL OF COLLECTION OF PAST-DUE SUP-  
5 PORT.—Section 6305 of such Code is hereby repealed.

6           (d) CLERICAL AMENDMENTS.—

7           (1) The table of sections for subchapter A of  
8           chapter 64 of such Code is amended by striking the  
9           item relating to section 6305.

10           (2) The table of sections for chapter 77 of such  
11           Code is amended by adding at the end thereof the  
12           following new item:

“Sec. 7524. Collection of child support.”

13 **SEC. 4. ELIMINATION OF PROVISIONS OF THE SOCIAL SE-**  
14 **CURITY ACT RELATING TO STATE ENFORCE-**  
15 **MENT OF CHILD SUPPORT OBLIGATIONS.**

16           (a) AMENDMENT OF THE SOCIAL SECURITY ACT.—  
17 Except as otherwise expressly provided, wherever in this  
18 section an amendment or repeal is expressed in terms of  
19 an amendment to, or repeal of, a section or other provi-  
20 sion, the reference shall be considered to be made to a  
21 section or other provision of the Social Security Act.

22           (b) AMENDMENTS TO SECTION 303.—Section 303(e)  
23 (42 U.S.C. 503(e)) is hereby repealed.

24           (c) AMENDMENTS TO SECTION 402.—Section 402(a)  
25 (42 U.S.C. 602(a)) is amended—

1 (1) in paragraph (8)(A)(vi), by striking “(in-  
2 cluding support payments collected and paid to the  
3 family under section 457(b))”;

4 (2) in paragraph (11), by striking “(established  
5 pursuant to part D of this title)”;

6 (3) in paragraph (26)(B), by striking “support”  
7 and all that follows through “child,” and inserting  
8 “any payments or property due such applicant or a  
9 child with respect to whom such aid is claimed,”;

10 (4) in paragraph (28)—

11 (A) by striking “pursuant to a plan ap-  
12 proved under part D, and retained by the State  
13 under section 457,”; and

14 (B) by striking “approved under this part”  
15 each place such term appears; and

16 (5) in paragraph (44)(B), by striking “and the  
17 enforcement of child support obligations”.

18 (d) AMENDMENTS TO SECTION 403.—Section  
19 403(b)(2) (42 U.S.C. 603(b)(2)) is amended—

20 (1) by inserting “and” before “(B)”;

21 (2) by striking “, and (C) and all that follows  
22 through “such section”.

23 (e) AMENDMENT TO SECTION 406.—Section 406(h)  
24 (42 U.S.C. 606(h)) is amended by striking “under part  
25 D”.

1 (f) AMENDMENTS TO SECTION 408.—Section 408  
2 (42 U.S.C. 608) is amended—

3 (1) in subsection (f)—

4 (A) in paragraph (2)(C), by striking the  
5 semicolon and inserting a period; and

6 (B) by striking all that follows paragraph  
7 (2)(C); and

8 (2) in subsection (m), by striking paragraphs  
9 (4) and (5) and redesignating paragraph (6) as  
10 paragraph (4).

11 (g) AMENDMENTS TO SECTION 451.—Section 451  
12 (42 U.S.C. 651) is amended—

13 (1) by striking “enforcing” and all that follows  
14 through “living,”;

15 (2) by striking “obtaining child and spousal  
16 support” and inserting “establishing child and  
17 spousal support obligations of noncustodial parents”;  
18 and

19 (3) by striking “obtaining support” and insert-  
20 ing “establishing such obligations”.

21 (h) AMENDMENTS TO SECTION 452.—Section 452  
22 (42 U.S.C. 652) is amended—

23 (1) in subsection (a)—

24 (A) in paragraph (1), by striking “obtain-  
25 ing child support and support for the spouse (or

1 former spouse) with whom the absent parent’s  
2 child is living” and inserting “establishing child  
3 and spousal support obligations of noncustodial  
4 parents”;

5 (B) in paragraph (7), by striking “collect-  
6 ing child and spousal support” and inserting  
7 “establishing child and spousal support obliga-  
8 tions”;

9 (C) in paragraph (10)—

10 (i) in subparagraph (A)—

11 (I) by striking “and collections”;

12 and

13 (II) by striking “, the distribu-  
14 tion of collections to families, State  
15 and local governmental units, and the  
16 Federal Government”;

17 (ii) in subparagraph (C)—

18 (I) by striking clauses (i) and (ii)  
19 and redesignating clauses (iii), (iv),  
20 and (v), as clauses (i), (ii), and (iii),  
21 respectively; and

22 (II) in clause (iii) (as so redesign-  
23 nated), by striking “, and” and all  
24 that follows;

1 (iii) in subparagraph (G), by striking  
2 “the use of” and all that follows through  
3 “made,”; and

4 (iv) by striking the sentence that fol-  
5 lows subparagraph (I); and

6 (D) by striking paragraphs (6) and (8)  
7 and redesignating paragraphs (7), (9), and (10)  
8 as paragraphs (6), (7), and (8), respectively;

9 (2) in subsection (d), by striking “454(16)”  
10 each place such term appears and inserting  
11 “454(12)”;

12 (3) in subsection (f), by striking “enforcement”;

13 (4) in subsection (g)(2)(A), by striking  
14 “454(6)” each place such term appears and insert-  
15 ing “454(5)”;

16 (5) in subsection (h)—

17 (A) by striking “and enforcing”; and

18 (B) by striking “and collect”; and

19 (6) by striking subsections (b), (c), and (i) and  
20 redesignating subsections (d), (e), (f), (g), and (h)  
21 as subsections (b), (c), (d), (e), and (f), respectively.

22 (i) AMENDMENTS TO SECTION 454.—Section 454  
23 (42 U.S.C. 654) is amended—

24 (1) in paragraph (4)(B)—

1 (A) by striking “secure” and all that fol-  
2 lows through “plan)” and inserting “establish  
3 the child and spousal support obligations of the  
4 child’s parent”; and

5 (B) by striking “or enforce”;

6 (2) in paragraph (6)—

7 (A) in subparagraph (A)—

8 (i) by striking “collection” and insert-  
9 ing “establishment”; and

10 (ii) by striking all that follows  
11 “State,”; and

12 (B) by striking subparagraph (C) and re-  
13 designating subparagraphs (D) and (E) as sub-  
14 subparagraphs (C) and (D), respectively;

15 (3) in paragraph (9)—

16 (A) by inserting “and” at the end of sub-  
17 paragraph (B); and

18 (B) by striking subparagraph (C) and re-  
19 designating subparagraph (D) as subparagraph  
20 (C);

21 (4) in paragraph (13), by striking “obtaining  
22 support orders, and collecting support payments”  
23 and inserting “establishing support obligations”;

24 (5) in paragraph (16)—

1 (A) in subparagraph (A), by striking “en-  
2 enforcement collection” and all that follows  
3 through “(iii)” and inserting “establishment  
4 and paternity determination process under such  
5 plan, including maintaining the data necessary  
6 to meet the Federal reporting requirements on  
7 a timely basis, and (ii)”;

8 (B) in subparagraph (C), by inserting  
9 “and” at the end;

10 (C) in subparagraph (E) by striking “col-  
11 lection and enforcement” and inserting “estab-  
12 lishment of support obligations”; and

13 (D) by striking subparagraphs (B) and  
14 (D) and redesignating subparagraphs (C) and  
15 (E) as subparagraphs (B) and (C), respectively;

16 (6) in paragraph (20)(A), by striking “to im-  
17 prove child support enforcement effectiveness which  
18 are”;

19 (7) by striking paragraphs (5), (10), (11), (12),  
20 (18), (19), (21), (22), (23), and (24), and redesign-  
21 ating paragraphs (6), (7), (8), (9), (13), (14), (15),  
22 (16), (17), and (20) as paragraphs (5) through (14),  
23 respectively; and

24 (8) by striking the 2nd sentence.

1 (j) AMENDMENTS TO SECTION 455.—Section 455  
2 (42 U.S.C. 655) is amended—

3 (1) in subsection (a)(1)—

4 (A) in subparagraph (A), by inserting  
5 “and” at the end; and

6 (B) by striking subparagraph (B) and re-  
7 designating subparagraph (C) as subparagraph  
8 (B); and

9 (2) by striking subsection (e).

10 (k) AMENDMENTS TO SECTION 456.—

11 (1) IN GENERAL.—Section 456(a) (42 U.S.C.  
12 656(a)) is amended—

13 (A) in paragraph (2), by striking “, and”  
14 at the end and inserting a period; and

15 (B) by striking paragraph (3).

16 (2) SECTION TRANSFERRED TO PART A OF  
17 TITLE IV.—Section 456 of the Social Security Act is  
18 hereby redesignated as section 411, transferred to  
19 part A of title IV of such Act, and inserted after  
20 section 410 of such Act.

21 (l) REPEAL OF SECTIONS 457, 458, 460, AND 464.—  
22 Sections 457, 458, 460, and 464 (42 U.S.C. 657, 658,  
23 660, and 664) are hereby repealed.

24 (m) AMENDMENTS TO SECTION 466.—Section 466  
25 (42 U.S.C. 666) is amended—

1 (1) in subsection (a)—

2 (A) in the matter preceding paragraph (1),  
3 by striking “454(20)(A)” and inserting  
4 “454(14)(A)”;

5 (B) in paragraph (2)—

6 (i) in the 1st sentence, by striking  
7 “obtaining and enforcing support orders”  
8 and inserting “establishing support obliga-  
9 tions”; and

10 (ii) in the 2nd sentence, by striking  
11 “and enforcement”;

12 (C) in paragraph (10)—

13 (i) in each of subparagraphs (A) and  
14 (B), by striking “being enforced under this  
15 part” each place such term appears and  
16 inserting “in effect in the State”;

17 (ii) in subparagraph (A), by striking  
18 “enforcement”; and

19 (iii) in subparagraph (C), by striking  
20 “that is being enforced under this part”;  
21 and

22 (D) by striking paragraphs (1), (3), (4),  
23 (6), (7), (8), and (9), and the matter following  
24 paragraph (10), and redesignating paragraphs  
25 (2), (5), (10), and (11) (as added by section 2

1 of this Act) as paragraphs (1), (2), (3), and  
2 (4), respectively;

3 (2) in subsection (d)—

4 (A) by striking “administrative costs, and  
5 average support collections” and inserting “and  
6 administrative costs”; and

7 (B) by striking “enforcement”; and

8 (3) by striking subsections (b), (c), and (e) and  
9 redesignating subsection (d) as subsection (b).

10 (n) AMENDMENT TO SECTION 468.—Section 468 (42  
11 U.S.C. 668) is amended by striking “enforcement”.

12 (o) AMENDMENTS TO SECTION 469.—Section 469  
13 (42 U.S.C. 669) is amended—

14 (1) in the section heading, by striking “EN-  
15 FORCEMENT”;

16 (2) in subsection (a)(1), by striking “enforce-  
17 ment”; and

18 (3) in subsection (b)(4), by striking “enforcing  
19 or”.

20 (p) AMENDMENTS TO SECTION 1902.—Section  
21 1902(a)(25)(F) (42 U.S.C. 1396a(a)(25)(F)) is amended  
22 by striking “by the State agency under part D of title  
23 IV of this Act” and inserting “by or on behalf of any agen-  
24 cy or instrumentality of the Federal Government”.

1 (q) AMENDMENT TO THE BALANCED BUDGET AND  
2 EMERGENCY DEFICIT CONTROL ACT OF 1985.—Section  
3 256(f) of the Balanced Budget and Emergency Deficit  
4 Control Act of 1985 (2 U.S.C. 906(f)) is amended by  
5 striking “sections 455 and 458” and inserting “section  
6 455”.

7 (r) AMENDMENT TO TITLE 5, UNITED STATES  
8 CODE.—Section 552a(a)(S)(iv)(III) of title 5, United  
9 States Code, is amended by striking “464 or”.

10 (s) AMENDMENTS TO TITLE 31, UNITED STATES  
11 CODE.—

12 (1) Section 3720A(a) of title 31, United States  
13 Code, is amended by striking “any past-due sup-  
14 port”.

15 (2) Section 3720A(f) of title 31, United States  
16 Code, is amended by striking paragraph (2) and by  
17 redesignating paragraph (3) as paragraph (2).

18 **SEC. 5. EFFECTIVE DATE.**

19 This Act shall take effect on the 1st day of the 1st  
20 calendar month that begins after the 2-year period that  
21 begins with the date of the enactment of this Act.

○

HR 773 IH—2