

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 6183

To amend title II of the Social Security Act to provide for employer data sharing with the Department of Homeland Security regarding employers of employees with mismatched social security account numbers.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 26, 2006

Mr. DAVIS of Kentucky (for himself and Mr. McCAUL of Texas) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend title II of the Social Security Act to provide for employer data sharing with the Department of Homeland Security regarding employers of employees with mismatched social security account numbers.

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 “No Match Immigration  
5        Enforcement Act of 2006”.

1 **SEC. 2. EMPLOYER DATA SHARING WITH DEPARTMENT OF**  
2 **HOMELAND SECURITY REGARDING EMPLOY-**  
3 **ERS OF EMPLOYEES WITH MISMATCHED SO-**  
4 **CIAL SECURITY ACCOUNT NUMBERS.**

5 (a) IN GENERAL.—Section 205(c)(2) of the Social  
6 Security Act (42 U.S.C. 405(c)) is amended by adding at  
7 the end the following new paragraph:

8 “(I) The Secretary of Homeland Security, in con-  
9 sultation with the Commissioner of Social Security, shall  
10 establish by regulation an employer data-sharing program  
11 providing for the sharing of data by the Commissioner  
12 with such Secretary. Under the employer data-sharing  
13 program, the Commissioner shall, at the request of such  
14 Secretary, provide such Secretary with—

15 “(i) a list of the names and addresses of those  
16 employers who are determined by the Commissioner  
17 to have employed, during any period to which the re-  
18 quest relates, any employee whose social security ac-  
19 count number, as provided to the employer, did not  
20 match relevant records otherwise maintained by the  
21 Commissioner, and

22 “(ii) the number of instances occurring during  
23 such period of the employment by each such em-  
24 ployer of such an employee.”.

25 (b) DISCLOSURE OF TAX RETURN INFORMATION FOR  
26 EMPLOYER DATA-SHARING PROGRAM.—

1           (1) AUTHORITY FOR COMMISSIONER OF SOCIAL  
2 SECURITY TO DISCLOSE INFORMATION.—Subsection  
3 (l) of section 6103 of the Internal Revenue Code of  
4 1986 (relating to disclosure of returns and return  
5 information for purposes other than tax administra-  
6 tion) is amended by adding at the end the following  
7 new paragraph:

8           “(21) DISCLOSURE OF CERTAIN RETURN IN-  
9 FORMATION FOR PURPOSES OF EMPLOYER DATA-  
10 SHARING PROGRAM REGARDING MISMATCHED SO-  
11 CIAL SECURITY ACCOUNT NUMBERS.—

12           “(A) IN GENERAL.—Upon written request  
13 of the Secretary of Homeland Security to the  
14 Commissioner of Social Security under the em-  
15 ployer data-sharing program established under  
16 subparagraph (I) of section 205(c)(2) of the So-  
17 cial Security Act, information described in such  
18 subparagraph relating to any employer shall be  
19 disclosed to such Secretary in accordance with  
20 the regulations prescribed under such program.

21           “(B) RESTRICTION ON DISCLOSURE.—In-  
22 formation disclosed under subparagraph (A)  
23 may be used by officers and employees of the  
24 Department of Homeland Security only for the  
25 purposes of, and to the extent necessary in, the

1 employer data-sharing program established  
2 under section 205(c)(2)(I) of the Social Secu-  
3 rity Act.”.

4 (2) RECORDS OF INSPECTION AND DISCLO-  
5 SURE.—

6 (A) EXEMPTION FOR SECRETARY OF THE  
7 TREASURY FROM SYSTEM OR RECORD-  
8 KEEPING.—Subparagraph (A) of section  
9 6103(p)(3) of such Code (relating to system of  
10 recordkeeping) is amended by striking “or  
11 (18)” and inserting “(18), or (21)”.

12 (B) DEPARTMENT OF HOMELAND SECU-  
13 RITY REQUIRED TO SAFEGUARD INFORMA-  
14 TION.—Paragraph (4) of section 6103(p) of  
15 such Code (relating to safeguards) is amended  
16 by striking “or (17)” and inserting “(17), or  
17 (21)”.

18 (C) PROCEDURES REQUIRED OF DEPART-  
19 MENT OF HOMELAND SECURITY UPON COMPLE-  
20 TION OF USE OF INFORMATION.—Clause (ii) of  
21 section 6103(p)(4)(F) of such Code (relating to  
22 procedures upon completion of use of returns or  
23 return information) is amended by striking “or  
24 (17)” and inserting “(17), or (21)”.

1       (c) EFFECTIVE DATE.—The Secretary of Homeland  
2 Security shall establish the employer data-sharing pro-  
3 gram described in section 205(c)(2)(I) of the Social Secu-  
4 rity Act (added by this section) not later than 90 days  
5 after the date of the enactment of this Act.

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