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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. ______

To amend the Internal Revenue Code of 1986 to create a Business Child Care Liaison within the Internal Revenue Service.

IN THE HOUSE OF REPRESENTATIVES

Mr. KUSTOFF introduced the following bill; which was referred to the Committee on ______________________________

A BILL

To amend the Internal Revenue Code of 1986 to create a Business Child Care Liaison within the Internal Revenue Service.

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 "Child Care Tax Benefit Outreach and Assistance Act".

SEC. 2. BUSINESS CHILD CARE LIAISON.

Section 7803 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

"(g) BUSINESS CHILD CARE LIAISON.—

"(1) IN GENERAL.—The Commissioner of Internal Revenue shall appoint within the Internal Revenue Service a Business Child Care Liaison. The appointment shall be made without regard to the provisions of title 5, United States Code, relating to appointments in the competitive service or Senior Executive Service. At the Commissioner's discretion, the Commissioner may create an office with additional support staff to assist the Business Child Care Liaison in carrying out the duties described in this subsection.

"(2) DUTIES.—The Business Child Care Liaison shall—

"(A) act as a liaison between the Internal Revenue Service, employer-provided child care benefit advocates, businesses considering providing or expanding child care benefits for their employees, state workforce boards, state economic development agencies, child care resource and referral agencies, tribal organizations (as defined in section 4(l) of the Indian Self-Determination and Education Assistance Act), and other stakeholders, including child development experts,

"(B) provide public education and assistance related to the expansion of employer-provided child care benefits through the establishment and maintenance of practices that promote employer-provided child care benefits, including the use of dependent care assistance programs (as defined in section 129(d)), on-site or subsidized child care, Dependent Care Flexible Spending Accounts, child care stipends, near-site child care partnerships, shared and pooled child-care arrangements, backup child care, and resource and referral services,

"(C) issue a fact sheet for use by tax return preparers listing the different tax benefits for employer-provided child care and the appropriate rules for each such benefit,

"(D) help facilitate communication between businesses and the Internal Revenue Service about the operational challenges and opportunities that exist to improve the use of Federally incentivized child care benefits such as dependent care assistance programs (as so defined), Dependent Care Flexible Spending Accounts, and the credit under section 45F,

"(E) in collaboration with the General Services Administration, within 120 days of the date of the enactment of this subsection, establish a link on the homepage of SAM.gov, which allows website visitors to access a landing page on the SAM.gov website which is tailored to helping businesses learn about utilizing dependent care assistance programs (as so defined), Dependent Care Flexible Spending Accounts, and the credit under section 45F, resources for understanding the rules and regulations with these programs, and the benefits of utilizing these programs on worker recruitment, retention, productivity, and well-being,

"(F) identify and recommend to Congress potential legislative and administrative changes to increase practices that promote employer-provided child care benefits, and

"(G) coordinate with other Federal agencies and officials, including the Secretary, the Administrator of the Small Business Administration, the Secretary of Commerce, the Secretary of Health and Human Services, the Secretary of the Interior, the Secretary of Labor, and the Secretary of Education, or the designee of any such individual, and State and local governments on outreach and education to inform employers and employees about the possibilities and benefits of employer-provided child care benefits and particularly reducing information barriers for small businesses.

"(3) CONSULTATION AND INPUT.—The Commissioner of Internal Revenue shall solicit advice and input from the Business Child Care Liaison in developing regulations or interpretations of this title that relate to employer-provided child care benefits.

"(4) COMPENSATION.—The Business Child Care Liaison shall be entitled to compensation at the same rate as the rate of basic pay in effect for a position at level V of the Executive Schedule under section 5316 of title 5, United States Code.

"(5) ANNUAL REPORT.—

"(A) IN GENERAL.—Not later than December 31 of each calendar year beginning after the date of the enactment of this subsection, the Business Child Care Liaison shall submit a report to the Committee on Finance of the Senate and the Committee on Ways and

Means of the House of Representatives on the activities of the Business Child Care Liaison during the fiscal year ending during such calendar year.

"(B) CONTENTS.—Each report submitted pursuant to subparagraph (A) shall—

"(i) summarize the assistance requests received by the Business Child Care Liaison during the fiscal year ending during the calendar year of such report,

"(ii) describe the activities conducted by the Business Child Care Liaison, including the activities described under subparagraphs (B) and (F) of paragraph (2), and evaluate the effectiveness of the Business Child Care Liaison during such fiscal year,

"(iii) describe any significant problems the Business Child Care Liaison has identified during such fiscal year and ways to mitigate such problems,

"(iv) contain recommendations for any administrative or legislative action which may be appropriate to resolve barriers to, and to incentivize, practices which promote employer-provided child care benefits, and

"(v) describe progress related to employer-provided child care benefits in businesses in the United States, including data updated at least annually on the utilization of dependent care assistance programs, Dependent Care Flexible Spending Accounts, and the credit under section 45F, in particular—

"(I) the number of employers utilizing these tax benefits,

"(II) a breakdown of the size of employers utilizing these tax benefits, and

"(III) other relevant information as deemed appropriate by the Business Child Care Liaison.

"(C) CONCURRENT SUBMISSION.—The Business Child Care Liaison shall submit a copy of each report submitted pursuant to subparagraph (A) to the Commissioner of Internal Revenue, and any other appropriate official, at the same time such report is submitted pursuant to such subparagraph.

"(D) PUBLIC AVAILABILITY.—The Commissioner shall make a copy of each report submitted pursuant to subparagraph (A) available and widely accessible to the public.".