

115TH CONGRESS
1ST SESSION

H. R. 1671

To amend the Internal Revenue Code of 1986 to require the provision of social security numbers as a condition of receiving the health insurance premium tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2017

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

A BILL

To amend the Internal Revenue Code of 1986 to require the provision of social security numbers as a condition of receiving the health insurance premium tax credit.

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 “Verify First Act”.

5 **SEC. 2. PROVISION OF SOCIAL SECURITY NUMBER AS CON-**

6 **DITION OF RECEIVING THE HEALTH INSUR-**

7 **ANCE PREMIUM TAX CREDIT.**

8 (a) APPLICATION TO CURRENT HEALTH INSURANCE

9 PREMIUM TAX CREDIT.—Section 36B of the Internal

1 Revenue Code of 1986, as in effect for months beginning
2 before January 1, 2020, is amended by redesignating sub-
3 section (g) as subsection (h) and by inserting after sub-
4 section (f) the following new subsection:

5 “(g) SOCIAL SECURITY NUMBER REQUIREMENT.—

6 “(1) IN GENERAL.—No premium shall be taken
7 into account under subsection (b)(2)(A) with respect
8 to any individual for any taxable year unless the tax-
9 payer includes such individual’s social security num-
10 ber on the return of tax for the taxable year.

11 “(2) APPLICATION TO ADVANCE PAYMENT.—No
12 advance payment of the credit allowed under this
13 section with respect to any premium described in
14 paragraph (1) with respect to any individual shall be
15 made under section 1412 of the Patient Protection
16 and Affordable Care Act unless the Secretary, in
17 consultation with the Commissioner of Social Secu-
18 rity and the Secretary of Homeland Security, has
19 verified the social security number of such indi-
20 vidual.

21 “(3) SOCIAL SECURITY NUMBER.—For pur-
22 poses of this subsection, the term ‘social security
23 number’ means a social security number issued to an
24 individual by the Social Security Administration
25 (other than a social security number issued pursuant

1 to clause (II) (or that portion of clause (III) that re-
2 lates to clause (II)) of section 205(c)(2)(B)(i) of the
3 Social Security Act) on or before the due date for
4 filing the return for the taxable year (for purposes
5 of paragraph (2), before the close of the month to
6 which the advance payment relates).”.

7 (b) APPLICATION TO NEW HEALTH INSURANCE PRE-
8 MIUM TAX CREDIT.—Section 36B of the Internal Revenue
9 Code of 1986, as in effect for months beginning after De-
10 cember 31, 2019, is amended by adding at the end the
11 following new subsection:

12 “(h) SOCIAL SECURITY NUMBER REQUIREMENT.—

13 “(1) IN GENERAL.—No amount shall be taken
14 into account under subparagraph (A) or (B) of sub-
15 section (b)(1) with respect to any individual for any
16 taxable year unless the taxpayer includes such indi-
17 vidual’s social security number on the return of tax
18 for the taxable year.

19 “(2) APPLICATION TO ADVANCE PAYMENT.—No
20 advance payment of the credit allowed under this
21 section with respect to any amount described in
22 paragraph (1) with respect to any individual shall be
23 made under section 1412 of the Patient Protection
24 and Affordable Care Act unless the Secretary, in
25 consultation with the Commissioner of Social Secu-

1 rity and the Secretary of Homeland Security, has
2 verified the social security number of such indi-
3 vidual.

4 “(3) SOCIAL SECURITY NUMBER.—For pur-
5 poses of this subsection, the term ‘social security
6 number’ means a social security number issued to an
7 individual by the Social Security Administration
8 (other than a social security number issued pursuant
9 to clause (II) (or that portion of clause (III) that re-
10 lates to clause (II)) of section 205(c)(2)(B)(i) of the
11 Social Security Act) on or before the due date for
12 filing the return for the taxable year (for purposes
13 of paragraph (2), before the close of the month to
14 which the advance payment relates).”.

15 (c) OMISSION OF CORRECT SOCIAL SECURITY NUM-
16 BER TREATED AS MATHEMATICAL OR CLERICAL
17 ERROR.—Section 6213(g)(2) is amended by striking
18 “and” at the end of subparagraph (P), by striking the
19 period at the end of subparagraph (Q) and inserting a
20 comma, and by inserting after subparagraph (Q) the fol-
21 lowing new subparagraph:

22 “(R) an omission of a correct social secu-
23 rity number required under subsection (h)(1) of
24 section 36B (subsection (g)(1) of section 36B

1 in the case of months beginning before January
2 1, 2020) to be included on a return.”.

3 (d) EFFECTIVE DATES.—

4 (1) APPLICATION TO CURRENT HEALTH INSUR-
5 ANCE PREMIUM TAX CREDIT.—

6 (A) IN GENERAL.—Except as otherwise
7 provided in this paragraph, the amendment
8 made by subsection (a) shall apply to taxable
9 years ending after the date of the enactment of
10 this Act.

11 (B) ADVANCE PAYMENT.—Section
12 36B(g)(2) of the Internal Revenue Code of
13 1986, as amended by this section and as in ef-
14 fect for months beginning before January 1,
15 2020, shall apply to months beginning after the
16 date of the enactment of this Act.

17 (2) APPLICATION TO NEW HEALTH INSURANCE
18 PREMIUM TAX CREDIT.—The amendment made by
19 subsection (b) shall apply to months beginning after
20 December 31, 2019, in taxable years ending after
21 such date.

22 (3) TREATMENT AS MATHEMATICAL OR CLER-
23 ICAL ERROR.—The amendments made by subsection

1 (c) shall apply to taxable years ending after the date
2 of the enactment of this Act.

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