

Public Law 108–89  
108th Congress

An Act

To extend the Temporary Assistance for Needy Families block grant program,  
and certain tax and trade programs, and for other purposes.

Oct. 1, 2003  
[H.R. 3146]

*Be it enacted by the Senate and House of Representatives of  
the United States of America in Congress assembled,*

**TITLE I—FAMILY ASSISTANCE  
PROVISIONS**

**SEC. 101. EXTENSION OF THE TEMPORARY ASSISTANCE FOR NEEDY  
FAMILIES BLOCK GRANT PROGRAM THROUGH MARCH  
31, 2004.**

(a) IN GENERAL.—Activities authorized by part A of title IV of the Social Security Act, and by sections 510, 1108(b), and 1925 of such Act, shall continue through March 31, 2004, in the manner authorized for fiscal year 2002, notwithstanding section 1902(e)(1)(A) of such Act, and out of any money in the Treasury of the United States not otherwise appropriated, there are hereby appropriated such sums as may be necessary for such purpose. Grants and payments may be made pursuant to this authority for carrying out such activities during the first two quarters of fiscal year 2004 at the level provided for the first two quarters of fiscal year 2002.

(b) CONFORMING AMENDMENTS.—

(1) SUPPLEMENTAL GRANTS FOR POPULATION INCREASES IN CERTAIN STATES.—Section 403(a)(3)(H) of the Social Security Act (42 U.S.C. 603(a)(3)(H)) is amended—

(A) in the subparagraph heading, by striking “OF GRANTS FOR FISCAL YEAR 2002”; and

(B) in clause (ii)—

(i) by striking “2003” and inserting “March 31, 2004”; and

(ii) by striking “2001” and inserting “fiscal year 2001”.

(2) CONTINGENCY FUND.—Section 403(b)(3)(C)(ii) of such Act (42 U.S.C. 603(b)(3)(C)(ii)) is amended by striking “2003” and inserting “2004”.

(3) MAINTENANCE OF EFFORT.—Section 409(a)(7) of such Act (42 U.S.C. 609(a)(7)) is amended—

(A) in subparagraph (A), by striking “or 2004” and inserting “2004, or 2005”; and

(B) in subparagraph (B)(ii), by striking “2003” and inserting “2004”.

**SEC. 102. EXTENSION OF THE NATIONAL RANDOM SAMPLE STUDY OF CHILD WELFARE AND CHILD WELFARE WAIVER AUTHORITY THROUGH MARCH 31, 2004.**

Activities authorized by sections 429A and 1130(a) of the Social Security Act shall continue through March 31, 2004, in the manner authorized for fiscal year 2002, and out of any money in the Treasury of the United States not otherwise appropriated, there are hereby appropriated such sums as may be necessary for such purpose. Grants and payments may be made pursuant to this authority for carrying out such activities during the first two quarters of fiscal year 2004 at the level provided for the first two quarters of fiscal year 2002.

## TITLE II—TAX PROVISIONS

**SEC. 201. DISCLOSURE OF RETURN INFORMATION TO CARRY OUT INCOME CONTINGENT REPAYMENT OF STUDENT LOANS.**

26 USC 6103. (a) **IN GENERAL.**—Subparagraph (D) of section 6103(l)(13) of the Internal Revenue Code of 1986 (relating to termination) is amended by striking “September 30, 2003” and inserting “December 31, 2004”.

Applicability.  
26 USC 6103  
note. (b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to requests made after September 30, 2003.

**SEC. 202. EXTENSION OF INTERNAL REVENUE SERVICE USER FEES.**

(a) **IN GENERAL.**—Chapter 77 of the Internal Revenue Code of 1986 (relating to miscellaneous provisions) is amended by adding at the end the following new section:

26 USC 7528.

**“SEC. 7528. INTERNAL REVENUE SERVICE USER FEES.**

“(a) **GENERAL RULE.**—The Secretary shall establish a program requiring the payment of user fees for—

“(1) requests to the Internal Revenue Service for ruling letters, opinion letters, and determination letters, and

“(2) other similar requests.

“(b) **PROGRAM CRITERIA.**—

“(1) **IN GENERAL.**—The fees charged under the program required by subsection (a)—

“(A) shall vary according to categories (or subcategories) established by the Secretary,

“(B) shall be determined after taking into account the average time for (and difficulty of) complying with requests in each category (and subcategory), and

“(C) shall be payable in advance.

“(2) **EXEMPTIONS, ETC.**—

“(A) **IN GENERAL.**—The Secretary shall provide for such exemptions (and reduced fees) under such program as the Secretary determines to be appropriate.

“(B) **EXEMPTION FOR CERTAIN REQUESTS REGARDING PENSION PLANS.**—The Secretary shall not require payment of user fees under such program for requests for determination letters with respect to the qualified status of a pension benefit plan maintained solely by 1 or more eligible employers or any trust which is part of the plan. The preceding sentence shall not apply to any request—

“(i) made after the later of—

“(I) the fifth plan year the pension benefit plan is in existence, or

“(II) the end of any remedial amendment period with respect to the plan beginning within the first 5 plan years, or

“(ii) made by the sponsor of any prototype or similar plan which the sponsor intends to market to participating employers.

“(C) DEFINITIONS AND SPECIAL RULES.—For purposes of subparagraph (B)—

“(i) PENSION BENEFIT PLAN.—The term ‘pension benefit plan’ means a pension, profit-sharing, stock bonus, annuity, or employee stock ownership plan.

“(ii) ELIGIBLE EMPLOYER.—The term ‘eligible employer’ means an eligible employer (as defined in section 408(p)(2)(C)(i)(I)) which has at least 1 employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan. The determination of whether an employer is an eligible employer under subparagraph (B) shall be made as of the date of the request described in such subparagraph.

“(iii) DETERMINATION OF AVERAGE FEES CHARGED.—For purposes of any determination of average fees charged, any request to which subparagraph (B) applies shall not be taken into account.

“(3) AVERAGE FEE REQUIREMENT.—The average fee charged under the program required by subsection (a) shall not be less than the amount determined under the following table:

<b>“Category</b>	<b>Average Fee</b>
Employee plan ruling and opinion .....	\$250
Exempt organization ruling .....	\$350
Employee plan determination .....	\$300
Exempt organization determination .....	\$275
Chief counsel ruling .....	\$200.

“(c) TERMINATION.—No fee shall be imposed under this section with respect to requests made after December 31, 2004.”.

(b) CONFORMING AMENDMENTS.—

(1) The table of sections for chapter 77 of such Code is amended by adding at the end the following new item:

“Sec. 7528. Internal Revenue Service user fees.”.

(2) Section 10511 of the Revenue Act of 1987 is repealed.

26 USC 7801 note.

(3) Section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is repealed.

26 USC 7801 note.

(c) LIMITATIONS.—Notwithstanding any other provision of law, any fees collected pursuant to section 7528 of the Internal Revenue Code of 1986, as added by subsection (a), shall not be expended by the Internal Revenue Service unless provided by an appropriations Act.

26 USC 7528 note.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to requests made after the date of the enactment of this Act.

Applicability. 26 USC 7528 note.

## TITLE III—TRADE PROVISIONS

### SEC. 301. EXTENSION OF COBRA FEES.

Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended by striking “September 30, 2003” and inserting “March 31, 2004”.

## TITLE IV—MEDICARE COST-SHARING PROVISIONS

### SEC. 401. EXTENSION OF MEDICARE COST-SHARING FOR CERTAIN QUALIFYING INDIVIDUALS.

(a) EXTENSION OF SUNSET.—Section 1902(a)(10)(E)(iv) of the Social Security Act (42 U.S.C. 1396a(a)(10)(E)(iv)) is amended—

(1) by striking subclause (II);

(2) beginning in the matter preceding subclause (I), by striking “ending with December 2002” and all that follows through “for medicare cost-sharing described” in subclause (I) and inserting “ending with March 2004) for medicare cost-sharing described”; and

(3) by striking “, and” at the end and inserting a semicolon.

(b) TOTAL AMOUNT AVAILABLE FOR ALLOCATION.—Section 1933(c) of the Social Security Act (42 U.S.C. 1396u–3(c)) is amended—

(1) in paragraph (1)(E), by striking “fiscal year 2002” and inserting “each of fiscal years 2002 and 2003”; and

(2) in paragraph (2)(A), by striking “the sum of” and all that follows through “1902(a)(10)(E)(iv)(II) in the State; to” and inserting “the total number of individuals described in section 1902(a)(10)(E)(iv) in the State; to”.

(c) SPECIAL RULE FOR FIRST QUARTER OF 2004.—Section 1933 of the Social Security Act (42 U.S.C. 1396u–3) is amended by adding at the end the following:

“(g) SPECIAL RULE.—With respect to the period that begins on January 1, 2004, and ends on March 31, 2004, a State shall select qualifying individuals, and provide such individuals with assistance, in accordance with the provisions of this section as in effect with respect to calendar year 2003, except that for such purpose—

“(1) references in the preceding subsections of this section to ‘fiscal year’ and ‘calendar year’ shall be deemed to be references to such period; and

“(2) the total allocation amount under subsection (c) for such period shall be \$100,000,000.”.

### SEC. 402. EXTENSION OF PROVISION EQUALIZING URBAN AND RURAL STANDARDIZED MEDICARE INPATIENT HOSPITAL PAYMENTS.

(a) IN GENERAL.—Paragraphs (1) and (2) of section 402(b) of the Miscellaneous Appropriations Act, 2003 (Public Law 108–7; 117 Stat. 548) are each amended by striking “September 30, 2003” and inserting “March 31, 2004”.

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—Subject to paragraph (2), the amendments made by subsection (a) shall take effect as if included in the enactment of the Miscellaneous Appropriations Act, 2003.

(2) AUTHORITY TO DELAY IMPLEMENTATION.—

(A) IN GENERAL.—If the Secretary of Health and Human Services (in this subsection referred to as the “Secretary”) determines that it is not administratively feasible to implement the amendments made by subsection (a), notwithstanding such amendments and in order to comply with Congressional intent, the Secretary may delay the implementation of such amendments until such time as the Secretary determines to be appropriate, but in no case later than November 1, 2003.

(B) TEMPORARY ADJUSTMENT FOR REMAINDER OF FISCAL YEAR 2004 TO EFFECT FULL RATE CHANGE.—If the Secretary delays implementation of the amendments made by subsection (a) under subparagraph (A), the Secretary shall make such adjustment to the amount of payments affected by such delay, for the portion of fiscal year 2004 after the date of the delayed implementation, in such manner as the Secretary estimates will ensure that the total payments for inpatient hospital services so affected with respect to such fiscal year is the same as would have been made if this paragraph had not been enacted.

(C) NO EFFECT ON PAYMENTS FOR SUBSEQUENT PAYMENT PERIODS.—The application of subparagraphs (A) and (B) shall not affect payment rates and shall not be taken into account in calculating payment amounts for services furnished for periods after September 30, 2004.

(D) ADMINISTRATION OF PROVISIONS.—

(i) NO RULEMAKING OR NOTICE REQUIRED.—The Secretary may carry out the authority under this paragraph by program memorandum or otherwise and is not required to prescribe regulations or to provide notice in the Federal Register in order to carry out such authority.

(ii) LIMITATION ON REVIEW.—There shall be no administrative or judicial review under section 1869 or 1878 of the Social Security Act (42 U.S.C. 1395ff and 1395oo), or otherwise of any delay or determination made by the Secretary under this paragraph or the

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application of the payment rates determined under  
this paragraph.

Approved October 1, 2003.

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LEGISLATIVE HISTORY—H.R. 3146:

CONGRESSIONAL RECORD, Vol. 149 (2003):

Sept. 24, considered and passed House.

Sept. 30, considered and passed Senate, amended. House concurred in Senate  
amendment.