



Special Bulletin

Opportunity to Approve Bipartisan Legislation to Assist State, Local and Tribal Agencies in Collecting Child Support

The National Child Support Engagement Association urges the Senate to quickly pass the overwhelmingly bipartisan *Protecting America's Children by Strengthening Families Act* ([H.R. 9076](#))

Before recessing in August, the U.S. House of Representatives overwhelmingly passed the bill by a vote of 405-10. The legislation would ensure private contractors can continue assisting counties, states and tribes in collecting current and past due child support and strengthens the ability of tribes to support families in the program. The child support community and national associations of state and local elected officials and professionals urge you to swiftly enact this bipartisan, cost-neutral measure, which also would invest in child welfare programs under Title IV-B of the Social Security Act.

H.R. 9076 includes language from the *Strengthening State and Tribal Child Support Enforcement Act* ([H.R. 7906](#))— to resolve a long-standing discrepancy in interpretation under the Internal Revenue Code of the use and definition of contractors who assist public agencies in collecting past-due support through the offset of federal income tax refunds and the confidential exchange of federal tax information (FTI) for child support purposes. A nearly identical bill was introduced in the Senate last year. The *Tribal Child Support Enforcement Act* ([S. 3154](#)) was introduced by Senators Thune (R-SD) and Wyden (D-OR).

Public agencies have used contactors for decades to assist with establishing and enforcing child support obligations. A key part of that partnership involves contractors accessing restricted and confidential access to FTI. Contractors adhere to the same extensive safeguards outlined in [IRS Publication 1075](#) to maintain the strict confidentiality of the information and have never been found out of compliance.

Importantly, the bill will also assist tribes by providing them direct access to FTI to offset federal tax refunds from parents owing support to their children as well as obtaining other vital information to establish and enforce child support orders. According to the U.S. Treasury Department, [more than \\$3.8 billion was collected](#) in fiscal year 2023.

The need for this legislation follows a February 16, 2023 IRS reversal of a decades-long agreement with the Office of Child Support Services (OCSS, formerly OCSE) that allowed contractors to access more information than proscribed in IRS code given the two agencies' conflicting interpretations of federal statutes. In its February guidance, the IRS did not identify any new security risks to the information.

For the last 15 years, the IRS has agreed that all these findings and any requirement of agency corrective action would be held in abeyance “pending resolution by OCSE and IRS of conflicting interpretations of federal statutes.” The IRS and OCSS agreed on modernized disclosure language in 2002, but neither Title IV-D nor the Internal Revenue Code have been amended to resolve the conflict in the intervening 22 years. HR 7906 provides this statutory clarification, and both OCSS and the IRS have cleared the language.

NCSEA is joined by the National Council of Child Support Directors, the National Tribal Child Support Association, and the National Association of Tribal Child Support Directors in supporting H.R. 7096, which is now included in the broader H.R. 9076. The child support provisions are supported by the National Conference of State Legislatures, the National Association of Counties, the American Public Human Services Association and the National Association of County Human Services Administrators. Additionally, 26 governors [signed a letter](#) supporting the bill.

The savings yielded from the child support bill would, as part of H.R. 9076, authorize new funding and flexibility for child welfare prevention programs under Title IV-B, furthering the important partnership between child support engagement and child welfare systems. Together, this cost-neutral legislation package, which passed the House by a vote of 405-10, [is supported by over 269](#) local, state, Tribal, and national organizations focused on children and families.

We urge the Senate to quickly pass H.R. 9076. For more information, please contact NCSEA Executive Director Chris Wood at Christopher.wood@ncsea.org.

Other resources include:

- [Joint 2023 Resolution by National Associations Supporting a Bill to Resolve the IRS-FTI Issue](#)
- [NCSEA 2022 Quick Facts Paper on the IRS and Child Support](#)