



June 6, 2024

The Honorable Darin LaHood
Chair, Subcommittee on
Work and Welfare
1424 Longworth HOB
Washington, D.C. 20515

The Honorable Danny Davis
Ranking Member, Subcommittee on
Work and Welfare
2159 Rayburn HOB
Washington, D.C. 20515

Brian Patrick Kennedy
Speaker Pro Tempore
Rhode Island General
Assembly
President, NCSL

Sabrina N. Lewellen
Deputy Director - Senate
Assistant Secretary of the
Senate
Arkansas General Assembly
Staff Chair, NCSL

Tim Storey
Chief Executive Officer
NCSL

Dear Chair LaHood and Ranking Member Davis,

On behalf of the National Conference of State Legislatures, the bipartisan organization representing the legislatures of our nation's states, commonwealths and territories, we write in support of the bipartisan Strengthening State and Tribal Child Support Act (H.R. 7906) to enhance the ability of state, tribal and local child support agencies to serve families.

The child support program was established under Title IV-D of the Social Security Act and is a federal-state partnership in which the federal government provides a policy framework, states and tribes oversee ongoing operations and administration, and all partners share funding responsibilities. These programs provide critical services that help families and children with financial, emotional and other support, and help reduce the need for families to rely on other public benefits.

The bill would provide tribes with the same direct access as states have to federal tax information to offset federal tax refunds from parents owing support to their children, and to obtain vital information to establish and enforce child support orders. Providing tribes with direct access to tax refund offsets gives them another tool to support children.

The legislation also resolves a long-standing discrepancy in interpretation under the Internal Revenue Code of the use and definition of contractors who are integral to assisting child support agencies in establishing and enforcing child support obligations. Until an Internal Revenue Service policy reversal outlined in guidance last year, the IRS and the federal Office of Child Support Services had agreed for decades to allow contractor access to federal tax information beyond what was in the Internal Revenue Code, as long as contractors adhered to the stringent protections of that confidential information. States that use contractors require a contractual obligation to safeguard and protect federal tax information, provide training to contractors and hold them to the same standards to which the Internal Revenue Service holds the states. Importantly, contractors have never breached these requirements.

The legislative fix clarifying the use of contractors would provide administrative certainty for all agencies. Without the change, estimates exceed \$1 billion annually in additional costs for child support programs across the country, ultimately negatively affecting children and their families.

The bill is consistent with a [resolution](#) passed by NCSL's membership last year urging Congress to adopt bipartisan legislation to modernize the Internal Revenue Code to include direct access to federal tax information by tribal child support agencies. The resolution also asks Congress to permanently allow the continued sharing of federal tax information with state and tribal contractors for those states and tribes that opt to use contractors to supplement their child support workforce.

We respectfully urge your support.

Sincerely,



Joan Ballweg
State Senator, Wisconsin
Co-Chair, Children, Families and
Human Services Committee, NCSL



Lisa Reynolds
State Representative, Oregon
Co-Chair, Children, Families and
Human Services Committee, NCSL