

Secretary or the Attorney General shall advise the Administrator of General Services of any such debarment, and the Administrator of General Services shall list the employer on the List of Parties Excluded from Federal Procurement and Nonprocurement Programs for the period of the debarment. The Administrator of General Services, in consultation with the Secretary and Attorney General, may waive operation of this subsection or may limit the duration or scope of the debarment.

“(2) CONTRACTORS AND RECIPIENTS.—When ever an employer who holds Federal contracts, grants, or cooperative agreements is determined by the Secretary to be a repeat violator of this section or is convicted of a crime under this section, the employer shall be subject to debarment from the receipt of Federal contracts, grants, or cooperative agreements for a period of up to two years in accordance with the procedures and standards prescribed by the Federal Acquisition Regulations. Prior to debarring the employer, the Secretary, in cooperation with the Administrator of General Services, shall advise all agencies holding contracts, grants, or cooperative agreements with the employer of the proceedings to debar the employer from the receipt of new Federal contracts, grants, or cooperative agreements for a period of up to two years. After consideration of the views of agencies holding contracts, grants or cooperative agreements with the employer, the Secretary may, in lieu of proceedings to debar the employer from the receipt of new Federal contracts, grants, or cooperative agreements for a period of up to two years, waive operation of this subsection, limit the duration or scope of the proposed debarment, or may refer to an appropriate lead agency the decision of whether to seek debarment of the employer, for what duration, and under what scope in accordance with the procedures and standards prescribed by the Federal Acquisition Regulation. However, any proposed debarment predicated on an administrative determination of liability for civil penalty by the Secretary or the Attorney General shall not be reviewable in any debarment proceeding.

“(3) INDICTMENTS FOR VIOLATIONS OF THIS SECTION OR ADEQUATE EVIDENCE OF ACTIONS THAT COULD FORM THE BASIS FOR DEBARMENT UNDER THIS SUBSECTION SHALL BE CONSIDERED A CAUSE FOR SUSPENSION UNDER THE PROCEDURES AND STANDARDS FOR SUSPENSION PRESCRIBED BY THE FEDERAL ACQUISITION REGULATION.

“(4) Inadvertent violations of record-keeping or verification requirements, in the absence of any other violations of this section, shall not be a basis for determining that an employer is a repeat violator for purposes of this subsection;

“(i) MISCELLANEOUS PROVISIONS.—

“(1) DOCUMENTATION.—In providing documentation or endorsement of authorization of aliens (other than aliens lawfully admitted for permanent residence) authorized to be employed in the United States, the Secretary shall provide that any limitations with respect to the period or type of employment or employer shall be conspicuously stated on the documentation or endorsement.

“(2) PREEMPTION.—The provisions of this section preempt any State or local law that requires the use of the EEVS in fashion that conflicts with federal policies, procedures or timetables, or that imposes civil or criminal sanctions (other than through licensing and similar laws) upon those who employ, or recruit or refer for fee for employment, unauthorized aliens.

“(j) DEPOSIT OF AMOUNTS RECEIVED.—Except as otherwise specified, civil penalties collected under this section shall be deposited by the Secretary into the general fund of the Treasury.

“(k) NO MATCH NOTICE.—

“(1) For the purpose of this subsection, no match notice is written notice from the Social Security Administration (SSA) to an employer reporting earnings on Form W-2 that employees' names or corresponding social security account numbers fail to match SSA records. The Secretary, in consultation with the Commissioner of the Social Security Administration, is authorized to establish by regulation requirements for verifying the identity and work authorization of employees who are the subject of no-match notices. The Secretary shall establish by regulation a reasonable period during which an employer must allow an employee who is subject to a no-match notice to resolve the no match notice with no adverse employment consequences to the employee. The Secretary may also establish penalties for noncompliance by regulation.

“(l) CHALLENGES TO VALIDITY.—

“(1) IN GENERAL.—Any right, benefit, or claim not otherwise waived or limited pursuant to this section is available in an action instituted in the United States District Court for the District of Columbia, but shall be limited to determinations of—

“(A) whether this section, or any regulation issued to implement this section, violates the Constitution of the United States; or

“(B) whether such regulation issued by or under the authority of the Secretary to implement this section, is contrary to applicable provisions of this section or was issued in violation of title 5, chapter 5, United States Code.

“(2) DEADLINES FOR BRINGING ACTIONS.—Any action instituted under this paragraph must be filed no later than 90 days after the date the challenged section or regulation described in clause (i) or (ii) of subparagraph (A) is first implemented.

“(3) CLASS ACTIONS.—The court may not certify a class under Rule 23 of the Federal Rules of Civil Procedure in any action under this section.

“(4) RULE OF CONSTRUCTION.—In determining whether the Secretary's interpretation regarding any provision of this section is contrary to law, a court shall accord to such interpretation the maximum deference permissible under the Constitution.

“(5) NO ATTORNEYS' FEES.—Notwithstanding any other provision of law, the court shall not award fees or other expenses to any person or entity based upon any action relating to this Title brought pursuant to this section (1).”

#### SEC. 303. EFFECTIVE DATE.

This title shall become effective on the date of enactment.

#### SEC. 304. DISCLOSURE OF CERTAIN TAXPAYER INFORMATION TO ASSIST IN IMMIGRATION ENFORCEMENT.

(a) DISCLOSURE OF CERTAIN TAXPAYER IDENTITY INFORMATION.—

(1) IN GENERAL.—Section 6103(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(21) DISCLOSURE OF CERTAIN TAXPAYER IDENTITY INFORMATION BY SOCIAL SECURITY ADMINISTRATION TO DEPARTMENT OF HOMELAND SECURITY.—

“(A) IN GENERAL.—From taxpayer identity information or other information which has been disclosed or otherwise made available to the Social Security Administration and upon written request by the Secretary of Homeland Security (in this paragraph referred to as the ‘Secretary’), the Commissioner of Social Security shall disclose directly to officers, employees, and contractors of the Department of Homeland Security—

“(i) the taxpayer identity information of each person who has filed an information return required by reason of section 6051 after calendar year 2005 and before the date specified in subparagraph (D) which contains—

“(I) 1 (or any greater number the Secretary shall request) taxpayer identifying number, name, and address of any employee (within the meaning of such section) that did not match the records maintained by the Commissioner of Social Security, or

“(II) 2 (or any greater number the Secretary shall request) names, and addresses of employees (within the meaning of such section), with the same taxpayer identifying number, and the taxpayer identity of each such employee, and

“(ii) the taxpayer identity of each person who has filed an information return required by reason of section 6051 after calendar year 2005 and before the date specified in subparagraph (D) which contains the taxpayer identifying number (assigned under section 6109) of an employee (within the meaning of section 6051)—

“(I) who is under the age of 14 (or any lesser age the Secretary shall request), according to the records maintained by the Commissioner of Social Security,

“(II) whose date of death, according to the records so maintained, occurred in calendar year preceding the calendar year for which the information return was filed,

“(III) whose taxpayer identifying number is contained in more than one (or any greater number the Secretary shall request) information return filed in such calendar year, or

“(IV) who is not authorized to work in the United States, according to the records maintained by the Commissioner of Social Security,

and the taxpayer identity and date of birth of each such employee.

“(B) REIMBURSEMENT.—The Secretary shall transfer to the Commissioner the funds necessary to cover the additional cost directly incurred by the Commissioner in carrying out the searches or manipulations requested by the Secretary.”

(2) COMPLIANCE BY DHS CONTRACTORS WITH CONFIDENTIALITY SAFEGUARDS.—

(A) IN GENERAL.—Section 6103(p) of such Code is amended by adding at the end the following new paragraph:

“(9) DISCLOSURE TO DHS CONTRACTORS.—Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor of the Department of Homeland Security unless such Department, to the satisfaction of the Secretary—

“(A) has requirements in effect which require each such contractor which would have access to returns or return information, to provide safeguards (within the meaning of paragraph (4)) to protect the confidentiality of such returns or return information,

“(B) agrees to conduct an on-site review every 3 years (mid-point review in the case of contracts or agreements of less than years in duration) of each contractor to determine compliance with such requirements,

“(C) submits the findings of the most recent review conducted under subparagraph (B) to the Secretary as part of the report required by paragraph (4)(E), and

“(D) certifies to the Secretary for the most recent annual period that such contractor is in compliance with all such requirements.

“The certification required by subparagraph (D) shall include the name and address of each contractor, a description of the contract or agreement with such contractor, and the duration of such contract or agreement.”

(3) CONFORMING AMENDMENTS.—