Final Regulations for Health Coverage Portability for Group Health Plans and Group Health Insurance Issuers Under HIPAA Titles I & IV; Correction Announcement 2005–33

AGENCIES: Internal Revenue Service, Department of the Treasury; Employee Benefits Security Administration, Department of Labor; Centers for Medicare & Medicaid Services, Department of Health and Human Services.

ACTION: Correcting Amendment.

SUMMARY: This document corrects final regulations (T.D. 9166, 2005–8 I.R.B. 558) that were published in the Federal Register on December 30, 2004 (69 FR 78720) governing portability requirements for group health plans and issuers of health insurance coverage offered in connection with a group health plan.

DATES: These corrections are effective February 28, 2005.

FOR FURTHER INFORMATION CONTACT: Dave Mlawsky, Centers for Medicare & Medicaid Services (CMS), Department of Health and Human Services, at 1–877–267–2323 ext. 61565; Amy Turner, Employee Benefits Security Administration, Department of Labor, at (202) 693–8335 (not a toll-free number); or Russ Weinheimer, Internal Revenue Service, Department of the Treasury, at (202) 622–6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under sections 9801, 9831, 9832, and 9833 of the Internal Revenue Code; sections 701, 731, 732, 733, and 734 of the Employee Retirement Income Security Act; and sections 2701, 2721, 2723, 2791, and 2792 of the Public Health Service Act.

Need for Correction

As published, the final regulation contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, 26 CFR Part 54, 29 CFR Part 2590 and 29 CFR Part 146 are corrected by making the following correcting amendment:

PART 54—PENSION EXCISE TAXES

Par. 1. The authority citation for part 54 continues to read as follows:

Authority: 26 USC 7805

§54.9831–1 [Corrected]

1. Section 54.9831–1(c)(3)(iii)(B), the language “of which are for treatment of the eye.” is removed and the language “all of which are for treatment of the eye.” is added in its place.

PART 2590—RULES AND REGULATIONS FOR GROUP HEALTH PLANS

Par. 1. The authority citation for part 2590 continues to read as follows:


§146.125 [Corrected]

5. Section 146.125, the language “Sections 146.111 through 146.119,” is removed and the language “Section 144.103, §§146.111 through 146.119,” is added in its place.

§146.143 [Corrected]

6. Section 146.143(b), the language “section 514 of the Act with respect to” is removed and the language “section 514 of ERISA with respect to” is added in its place.

7. Section 146.143(c)(2)(i), the language “$146.111(a)(1)(i) (for purposes of)” is removed and the language “$146.111(a)(2)(i) (for purposes of)” is added in its place.

8. Section 146.143(c)(2)(ii), the language “PHS Act and $146.111(a)(1)(ii)” (for purposes of) is removed and the language “PHS Act and §146.111(a)(2)(ii)” (for purposes of) is added in its place.

9. Section 146.143(c)(2)(iii), the language “$146.111(a)(1)(iii)” is removed and the language “$146.111(a)(2)(iii)” is added in its place.

10. Section 146.143(d)(2)(iv), the language “the PHS Act and §§146.111(a)(1)(iv)” is removed and the language “the PHS Act and §§146.111(a)(2)(iv)” is added in its place.

11. Section 146.143(d)(2)(v), the language “with respect to” is removed and the language “with respect to” is added in its place.

12. Section 146.143(d)(2)(vi), the language “§146.111(a)(1)(vi)” is removed and the language “§146.111(a)(2)(vi)” is added in its place.

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Publications and Regulations Branch,
Legal Processing Division,
Associate Chief Counsel (Procedure and Administration)
Internal Revenue Service
Department of the Treasury.

2005–19 I.R.B. 1013 May 9, 2005
DATES: The public hearing is being held on Thursday, June 9, 2005, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by Thursday, May 19, 2005.

ADDRESSES: The public hearing is being held in the Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building.

Mail outlines to: CC:PA:LPD:PR (REG–152945–04), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–152945–04), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Submit outlines electronically to the IRS e-mail address notice.comments@irs.counsel.treas.gov.

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing Treena Garrett, (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

The subject of the public hearing is the notice of proposed rulemaking (REG–152945–04) that was published in the Federal Register on Wednesday, January 5, 2005 (70 FR 767).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who have submitted written or electronic comments and wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by May 19, 2005.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing. Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the “FOR FURTHER INFORMATION CONTACT” section of this document.

Cynthia E. Grigsby, Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

(Filed by the Office of the Federal Register on April 22, 2005, 8:45 a.m., and published in the issue of the Federal Register for April 25, 2005, 70 FR 21163)