

114TH CONGRESS
2D SESSION

S. _____

To strengthen parity in mental health and substance use disorder benefits.

IN THE SENATE OF THE UNITED STATES

Ms. WARREN (for herself, Mr. BROWN, Mr. FRANKEN, Mr. BLUMENTHAL, and Ms. BALDWIN) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To strengthen parity in mental health and substance use disorder benefits.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Behavioral Health Cov-
5 erage Transparency Act of 2016”.

6 **SEC. 2. STRENGTHENING PARITY IN MENTAL HEALTH AND**
7 **SUBSTANCE USE DISORDER BENEFITS.**

8 (a) PUBLIC HEALTH SERVICE ACT.—Section 2726 of
9 the Public Health Service Act (42 U.S.C. 300gg–26) is
10 amended—

1 (1) in subsection (a), by adding at the end the
2 following:

3 “(6) DISCLOSURE AND ENFORCEMENT RE-
4 QUIREMENTS.—

5 “(A) DISCLOSURE REQUIREMENTS.—

6 “(i) REGULATIONS.—Not later than
7 September 30, 2016, the Secretary, in co-
8 operation with the Secretaries of Labor
9 and the Treasury, as appropriate, shall
10 issue additional regulations for carrying
11 out this section, including an explanation
12 of documents that must be disclosed by
13 group health plans or health insurance
14 issuers offering group or individual health
15 insurance coverage, the process governing
16 the disclosure of such documents, and
17 analyses that must be conducted by such
18 plans and issuers to comply with this sec-
19 tion.

20 “(ii) REQUIREMENTS.—A group
21 health plan or a health insurance issuer of-
22 fering group or individual health insurance
23 coverage shall disclose to the Secretary in
24 a standardized format documents that in-
25 clude—

1 “(I) the specific analyses per-
2 formed to ensure compliance with this
3 section and any regulations promul-
4 gated pursuant to this section;

5 “(II) a description of the applica-
6 tion of non-quantitative treatment
7 limitations (in this paragraph referred
8 to as ‘NQTLs’) to benefits offered by
9 such plan or issuer, including—

10 “(aa) the specific factors the
11 plan or issuer used in performing
12 its NQTLs analysis;

13 “(bb) the specific evidentiary
14 standards relied on to evaluate
15 such factors;

16 “(cc) how the evidentiary
17 standards are applied to each
18 service category for mental
19 health, substance use disorders,
20 medical benefits, and surgical
21 benefits;

22 “(dd) a disclosure of the re-
23 sults of the analyses of the spe-
24 cific evidentiary standards in
25 each service category; and

1 “(ee) a disclosure of the spe-
2 cific findings of such plan or
3 issuer in each service category
4 and the conclusions reached with
5 respect to whether the processes,
6 strategies, evidentiary standards,
7 or other factors used in applying
8 NQTLs to mental health or sub-
9 stance use disorder benefits are
10 comparable to, and applied no
11 more stringently than, the proc-
12 esses, strategies, evidentiary
13 standards, or other factors used
14 in applying NQTLs with respect
15 to medical and surgical benefits
16 in the same classification; and

17 “(III) the rates of and reasons
18 for denial by the plan or issuer for
19 outpatient and inpatient mental
20 health and substance use disorder
21 services compared to the rates of and
22 reasons for denial of claims for med-
23 ical and surgical services.

24 “(iii) GUIDANCE.—The Secretary, in
25 cooperation with the Secretaries of Labor

1 and the Treasury, as appropriate, shall
2 issue guidance to group health plans or
3 health insurance issuers offering group or
4 individual health insurance coverage on
5 how to satisfy the requirements of this sec-
6 tion with respect to making information
7 available to current and potential partici-
8 pants and beneficiaries. Such information
9 shall include certificate of coverage docu-
10 ments and instruments under which the
11 plan or coverage involved is administered
12 and operated that specify, include, or refer
13 to procedures, formulas, and methodologies
14 applied to determine a participant or bene-
15 ficiary's benefit under the plan or cov-
16 erage, regardless of whether such informa-
17 tion is contained in a document designated
18 as the 'plan document'. Such guidance
19 shall include a disclosure of how the plan
20 or coverage involved has demonstrated that
21 processes, strategies, evidentiary stand-
22 ards, and other factors used in applying
23 NQTLs to mental health or substance use
24 disorder benefits are comparable to, and
25 applied no more stringently than, the proc-

1 esses, strategies, evidentiary standards, or
2 other factors used in applying NQTLs with
3 respect to medical and surgical benefits in
4 the same classification.

5 “(iv) DEFINITIONS.—In this para-
6 graph, the terms ‘non-quantitative treat-
7 ment limitations’, ‘comparable to’, and ‘ap-
8 plied no more stringently than’ have the
9 meanings given such terms in parts 146
10 and 147 of title 45, Code of Federal Regu-
11 lations (or any successor regulation).

12 “(B) ENFORCEMENT.—

13 “(i) PROCESS FOR COMPLAINTS.—The
14 Secretary, in cooperation with the Secre-
15 taries of Labor and the Treasury, as ap-
16 propriate, shall issue guidance to clarify
17 the process and timeline for current and
18 potential participants and beneficiaries
19 (and authorized representatives and health
20 care providers of such participants and
21 beneficiaries) of group health plans or
22 health insurance issuers offering group or
23 individual health insurance coverage to file
24 formal complaints of such plans or issuers
25 being in violation of this section, including

1 guidance, by plan type, on the relevant
2 State, regional, and national offices, in-
3 cluding the consumer parity unit estab-
4 lished under paragraph (7), with which
5 such complaints should be filed.

6 “(ii) AUTHORITY FOR PUBLIC EN-
7 FORCEMENT.—The Secretary, in consulta-
8 tion with the Secretaries of Labor and the
9 Treasury, shall make available to the pub-
10 lic on the website of the consumer parity
11 unit established under paragraph (7) infor-
12 mation on audits and investigations of
13 group health plans and health insurance
14 issuers conducted under this section. Such
15 information shall not contain any person-
16 ally identifiable information.

17 “(iii) AUDITS.—

18 “(I) RANDOMIZED AUDITS.—The
19 Secretary, in cooperation with the
20 Secretaries of Labor and the Treas-
21 ury, may conduct randomized audits
22 of group health plans or health insur-
23 ance issuers offering group or indi-
24 vidual health insurance coverage to
25 determine compliance with this sec-

1 tion. Such audits shall be conducted
2 on not fewer than 12 plans and
3 issuers per plan year. Information
4 from such audits shall be made plainly
5 available on the website of the con-
6 sumer parity unit established under
7 paragraph (7).

8 “(II) ADDITIONAL AUDITS.—In
9 the case of a group health plan or
10 health insurance issuer offering group
11 or individual health insurance cov-
12 erage with respect to which any claim
13 has been filed during a plan year, the
14 Secretary may audit the books and
15 records of such plan or issuer to de-
16 termine compliance with this section.
17 Information detailing the results of
18 the audit shall be made available on
19 the website of the consumer parity
20 unit established under paragraph (7).

21 “(7) CONSUMER PARITY UNIT.—

22 “(A) IN GENERAL.—The Secretary, in co-
23 operation with the Secretaries of Labor and the
24 Treasury, shall establish a consumer parity unit

1 (referred to in this paragraph as the ‘unit’)
2 with functions that include—

3 “(i) developing and administering a
4 single, toll-free telephone number, an
5 Internet website, and a database, or using
6 an existing database, to facilitate the cen-
7 tralized collection of, monitoring of, and
8 response to consumer complaints or inquir-
9 ies regarding violations of this section, sec-
10 tion 712 of the Employee Retirement In-
11 come Security Act of 1974 or section
12 9812(a)(6) of the Internal Revenue Code
13 of 1986; and

14 “(ii) providing information to health
15 care consumers that is submitted to the
16 Secretary, the Secretary of Labor, and the
17 Secretary of the Treasury under paragraph
18 (6), section 712(a)(6) of the Employee Re-
19 tirement Income Security Act of 1974 (29
20 U.S.C. 1185a(a)(6)), or section 9812(a)(6)
21 of the Internal Revenue Code of 1986, re-
22 spectively.

23 “(B) RESPONSE TO CONSUMER COM-
24 PLAINTS AND INQUIRIES.—

1 “(i) TIMELY RESPONSE TO CON-
2 SUMERS.—The Secretary of Health and
3 Human Services, in cooperation with the
4 Secretaries of Labor and the Treasury,
5 shall establish reasonable procedures to
6 provide a timely response (in writing if ap-
7 propriate) to consumers regarding com-
8 plaints received by the unit against, or in-
9 quiries concerning, a group health plan or
10 health insurance issuer offering group or
11 individual health insurance coverage, in-
12 cluding—

13 “(I) steps that have been taken
14 by the appropriate State or Federal
15 enforcement agency in response to the
16 complaint or inquiry of the consumer;

17 “(II) any responses received by
18 the appropriate State or Federal en-
19 forcement agency from the group
20 health plan or health insurance issuer
21 offering group or individual health in-
22 surance coverage;

23 “(III) any follow-up actions or
24 planned follow-up actions by the ap-
25 propriate regulator in response to the

1 complaint or inquiry of the consumer;
2 and

3 “(IV) contact information of the
4 appropriate enforcement agency for
5 the consumer to follow up on the com-
6 plaint or inquiry.

7 “(ii) **TIMELY RESPONSE TO REGU-**
8 **LATORS.**—A group health plan or health
9 insurance issuer offering group or indi-
10 vidual health insurance coverage shall pro-
11 vide a timely response (in writing if appro-
12 priate) to the appropriate State or Federal
13 enforcement agency having jurisdiction
14 over such plan or issuer concerning a con-
15 sumer complaint or inquiry submitted to
16 the unit including—

17 “(I) steps that have been taken
18 by the plan or issuer to respond to the
19 complaint or inquiry of the consumer;

20 “(II) any responses received by
21 the plan or issuer from the consumer;
22 and

23 “(III) follow-up actions or
24 planned follow-up actions by the plan

1 or issuer in response to the complaint
2 or inquiry of the consumer.”; and

3 (2) by adding at the end the following:

4 “(f) ANNUAL REPORTS.—

5 “(1) PROVISION OF INFORMATION BY
6 STATES.—Not later than December 31, 2017, and
7 annually thereafter, each State health insurance
8 commissioner shall submit to the Secretary a report
9 on compliance with this section of group health
10 plans or health insurance issuers offering group or
11 individual health insurance coverage in such State.

12 “(2) REQUIREMENT OF COMPARISON.—To en-
13 sure that group health plans or health insurance
14 issuers offering group or individual health insurance
15 coverage provide comparable coverage for mental
16 health and substance use disorder benefits in accord-
17 ance with this section, as part of the report sub-
18 mitted under paragraph (1), a State health insur-
19 ance commissioner shall compare the financial re-
20 quirements and treatment limitations imposed by
21 such issuers and plans for mental health and sub-
22 stance use disorder services and those requirements
23 and limitations imposed by such issuers and plans
24 on medical and surgical benefits.

1 “(3) CONTENTS OF REPORTS.—The reports
2 submitted under paragraph (1) shall be made pub-
3 licly available on the website of the consumer parity
4 unit established under subsection (a)(7) and include
5 the following information, broken down for each
6 group health plan or health insurance issuer offering
7 group or individual health insurance coverage:

8 “(A) The mental health and substance use
9 disorder benefits provided by the plan or issuer.

10 “(B) New mental health or substance use
11 disorder treatments that have been approved
12 for coverage.

13 “(C) Standards for admission to plan pro-
14 vider networks, including reimbursement rates,
15 and an accurate, up-to-date provider network
16 listing, including information on which pro-
17 viders are accepting new patients.

18 “(D) Non-quantitative treatment limita-
19 tions on coverage, including—

20 “(i) medical management standards
21 limiting or excluding benefits based on
22 medical necessity or medical appropriate-
23 ness, or based on whether a treatment is
24 experimental or investigative;

1 “(ii) formulary design for prescription
2 drugs;

3 “(iii) plan methods used to determine
4 usual, customary, and reasonable fee
5 charges;

6 “(iv) refusal to pay for higher-cost
7 therapies until it can be shown that a
8 lower-cost therapy is not effective (also
9 known as ‘fail-first policies or step therapy
10 protocols’);

11 “(v) exclusions based on failure to
12 complete a course of treatment; and

13 “(vi) restrictions based on geographic
14 location, facility type, provider specialty,
15 and other criteria that might otherwise
16 limit the scope or duration of benefits.

17 “(E) Information needed to calculate out-
18 of-pocket costs.”.

19 (b) EMPLOYEE RETIREMENT INCOME SECURITY ACT
20 OF 1974.—Section 712(a) of the Employee Retirement In-
21 come Security Act of 1974 (29 U.S.C. 1185a(a)) is
22 amended by adding at the end the following:

23 “(6) DISCLOSURE AND ENFORCEMENT RE-
24 QUIREMENTS.—

25 “(A) DISCLOSURE REQUIREMENTS.—

1 “(i) REGULATIONS.—Not later than
2 June 30, 2016, the Secretary, in coopera-
3 tion with the Secretaries of Health and
4 Human Services and the Treasury, as ap-
5 propriate, shall issue additional regulations
6 for carrying out this section, including an
7 explanation of documents that must be dis-
8 closed by group health plans (or health in-
9 surance coverage offered in connection
10 with such plans), the process governing the
11 disclosure of such documents, and analyses
12 that must be conducted by such plans or
13 coverage to comply with this section.

14 “(ii) REQUIREMENTS.—A group
15 health plan (or health insurance coverage
16 offered in connection with such a plan)
17 shall disclose to the Secretary in a stand-
18 ardized format documents that include—

19 “(I) the specific analyses per-
20 formed to ensure compliance with this
21 section and any regulations promul-
22 gated pursuant to this section;

23 “(II) a description of the applica-
24 tion of non-quantitative treatment
25 limitations (in this paragraph referred

1 to as ‘NQTLs’) to benefits under such
2 plan or coverage, including—

3 “(aa) the specific factors the
4 plan or coverage used in per-
5 forming its NQTLs analysis;

6 “(bb) the specific evidentiary
7 standards relied on to evaluate
8 such factors;

9 “(cc) how the evidentiary
10 standards are applied to each
11 service category for mental
12 health, substance use disorders,
13 medical benefits, and surgical
14 benefits;

15 “(dd) a disclosure of the re-
16 sults of the analyses of the spe-
17 cific evidentiary standards in
18 each service category; and

19 “(ee) a disclosure of the spe-
20 cific findings of such plan or cov-
21 erage in each service category
22 and the conclusions reached with
23 respect to whether the processes,
24 strategies, evidentiary standards,
25 or other factors used in applying

1 NQTLs to mental health or sub-
2 stance use disorder benefits are
3 comparable to, and applied no
4 more stringently than, the proc-
5 esses, strategies, evidentiary
6 standards, or other factors used
7 in applying NQTLs with respect
8 to medical and surgical benefits
9 in the same classification; and

10 “(III) the rates of and reasons
11 for denial by the plan or coverage for
12 outpatient and inpatient mental
13 health and substance use disorder
14 services compared to the rates of and
15 reasons for denial of claims for med-
16 ical and surgical services.

17 “(iii) GUIDANCE.—The Secretary, in
18 cooperation with the Secretaries of Health
19 and Human Services and the Treasury, as
20 appropriate, shall issue guidance to group
21 health plans (and health insurance cov-
22 erage offered in connection with such
23 plans) on how to satisfy the requirements
24 of this section with respect to making in-
25 formation available to current and poten-

1 tial participants and beneficiaries. Such in-
2 formation shall include certificate of cov-
3 erage documents and instruments under
4 which the plan or coverage involved is ad-
5 ministered and operated that specify, in-
6 clude, or refer to procedures, formulas, and
7 methodologies applied to determine a par-
8 ticipant or beneficiary’s benefit under the
9 plan or coverage, regardless of whether
10 such information is contained in a docu-
11 ment designated as the ‘plan document’.
12 Such guidance shall include a disclosure of
13 how the plan or coverage involved has pro-
14 vided that processes, strategies, evidentiary
15 standards, and other factors used in apply-
16 ing the NQTL to mental health or sub-
17 stance use disorder benefits are com-
18 parable to, and applied no more stringently
19 than, the processes, strategies, evidentiary
20 standards, or other factors used in apply-
21 ing the limitation with respect to medical
22 and surgical benefits in the same classi-
23 fication.

24 “(iv) DEFINITIONS.—In this para-
25 graph, the terms ‘non-quantitative treat-

1 ment limitations’, ‘comparable to’, and ‘ap-
2 plied no more stringently than’ have the
3 meanings given such terms in parts 146
4 and 147 of title 45, Code of Federal Regu-
5 lations (or any successor regulation).

6 “(B) ENFORCEMENT.—

7 “(i) PROCESS FOR COMPLAINTS.—The
8 Secretary, in cooperation with the Secre-
9 taries of Health and Human Services and
10 the Treasury, as appropriate, shall issue
11 guidance to clarify the process and
12 timeline for current and potential partici-
13 pants and beneficiaries (and authorized
14 representatives and health care providers
15 of such participants and beneficiaries) of
16 group health plans (or health insurance
17 coverage offered in connection with such a
18 plan) to file formal complaints of such
19 plans or coverage being in violation of this
20 section, including guidance, by plan type,
21 on the relevant State, regional, and na-
22 tional offices with which such complaints
23 should be filed.

24 “(ii) AUTHORITY FOR PUBLIC EN-
25 FORCEMENT.—The Secretary, in consulta-

1 consumer parity unit established
2 under section 2726(a)(7) of the Public
3 Health Service Act.

4 “(II) ADDITIONAL AUDITS.—In
5 the case of a group health plan (and
6 health insurance coverage offered in
7 connection with such a plan) with re-
8 spect to which any claim has been
9 filed during a plan year, the Secretary
10 may audit the books and records of
11 such plan or coverage to determine
12 compliance with this section. Informa-
13 tion detailing the results of the audit
14 shall be made available on the website
15 of the consumer parity unit estab-
16 lished under section 2726(a)(7) of the
17 Public Health Service Act.”

18 (c) INTERNAL REVENUE CODE OF 1986.—Section
19 9812(a) of the Internal Revenue Code of 1986 is amended
20 by adding at the end the following:

21 “(6) DISCLOSURE AND ENFORCEMENT RE-
22 QUIREMENTS.—

23 “(A) DISCLOSURE REQUIREMENTS.—

24 “(i) REGULATIONS.—Not later than
25 June 30, 2016, the Secretary, in coopera-

1 tion with the Secretaries of Health and
2 Human Services and Labor, as appro-
3 priate, shall issue additional regulations for
4 carrying out this section, including an ex-
5 planation of documents that must be dis-
6 closed by group health plans, the process
7 governing the disclosure of such docu-
8 ments, and analyses that must be con-
9 ducted by such plans to comply with this
10 section.

11 “(ii) REQUIREMENTS.—A group
12 health plan shall disclose to the Secretary
13 in a standardized format documents that
14 include—

15 “(I) the specific analyses per-
16 formed to ensure compliance with this
17 section and any regulations promul-
18 gated pursuant to this section;

19 “(II) a description of the applica-
20 tion of non-quantitative treatment
21 limitations (in this paragraph referred
22 to as ‘NQTLs’) to benefits under such
23 group health plan, including—

1 “(aa) the specific factors the
2 plan used in performing its
3 NQTLs analysis;

4 “(bb) the specific evidentiary
5 standards relied on to evaluate
6 such factors;

7 “(cc) how the evidentiary
8 standards are applied to each
9 service category for mental
10 health, substance use disorders,
11 medical benefits, and surgical
12 benefits;

13 “(dd) a disclosure of the re-
14 sults of the analyses of the spe-
15 cific evidentiary standards in
16 each service category; and

17 “(ee) a disclosure of the spe-
18 cific findings of such plan in each
19 service category and the conclu-
20 sions reached with respect to
21 whether the processes, strategies,
22 evidentiary standards, or other
23 factors used in applying NQTLs
24 to mental health or substance use
25 disorder benefits are comparable

1 to, and applied no more strin-
2 gently than, the processes, strate-
3 gies, evidentiary standards, or
4 other factors used in applying
5 NQTLs with respect to medical
6 and surgical benefits in the same
7 classification; and

8 “(III) the rates of and reasons
9 for denial by the plan for outpatient
10 and inpatient mental health and sub-
11 stance use disorder services compared
12 to the rates of and reasons for denial
13 of claims for medical and surgical
14 services.

15 “(iii) GUIDANCE.—The Secretary, in
16 cooperation with the Secretaries of Health
17 and Human Services and Labor, as appro-
18 priate, shall issue guidance to group health
19 plans on how to satisfy the requirements of
20 this section with respect to making infor-
21 mation available to current and potential
22 participants and beneficiaries. Such infor-
23 mation shall include certificate of coverage
24 documents and instruments under which
25 the plan involved is administered and oper-

1 ated that specify, include, or refer to pro-
2 cedures, formulas, and methodologies ap-
3 plied to determine a participant or bene-
4 ficiary's benefit under the plan, regardless
5 of whether such information is contained
6 in a document designated as the 'plan doc-
7 ument'. Such guidance shall include a dis-
8 closure of how the plan involved has dem-
9 onstrated that processes, strategies, evi-
10 dentiary standards, and other factors used
11 in applying NQTLs to mental health or
12 substance use disorder benefits are com-
13 parable to, and applied no more stringently
14 than, the processes, strategies, evidentiary
15 standards, or other factors used in apply-
16 ing NQTLs with respect to medical and
17 surgical benefits in the same classification.

18 “(iv) DEFINITIONS.—In this para-
19 graph, the terms ‘non-quantitative treat-
20 ment limitations’, ‘comparable to’, and ‘ap-
21 plied no more stringently than’ have the
22 meanings given such terms in parts 146
23 and 147 of title 45, Code of Federal Regu-
24 lations (or any successor regulation).

25 “(B) ENFORCEMENT.—

1 “(i) PROCESS FOR COMPLAINTS.—The
2 Secretary, in cooperation with the Secre-
3 taries of Health and Human Services and
4 Labor, as appropriate, shall, with respect
5 to group health plans, issue guidance to
6 clarify the process and timeline for current
7 and potential participants and beneficiaries
8 (and authorized representatives and health
9 care providers of such participants and
10 beneficiaries) with respect to such plans to
11 file formal complaints of such plans being
12 in violation of this section, including guid-
13 ance, by plan type, on the relevant State,
14 regional, and national offices with which
15 such complaints should be filed.

16 “(ii) AUTHORITY FOR PUBLIC EN-
17 FORCEMENT.—The Secretary, in consulta-
18 tion with the Secretaries of Labor and the
19 Treasury, shall make available to the pub-
20 lic on the website of the consumer parity
21 unit established under section 2726(a)(7)
22 of the Public Health Service Act informa-
23 tion on audits and investigations of group
24 health plans conducted under this section.

1 Such information shall not contain any
2 personally identifiable information.

3 “(iii) AUDITS.—

4 “(I) RANDOMIZED AUDITS.—The
5 Secretary, in cooperation with the
6 Secretaries of Health and Human
7 Services and Labor, is authorized to
8 conduct randomized audits of group
9 health plans to determine compliance
10 with this section. Such audits shall be
11 conducted on not fewer than 12 plans
12 per plan year. Information from such
13 audits shall be made plainly available
14 on the website of the consumer parity
15 unit established under section
16 2726(a)(7) of the Public Health Serv-
17 ice Act.

18 “(II) ADDITIONAL AUDITS.—In
19 the case of a group health plan with
20 respect to which any claim has been
21 filed during a plan year, the Secretary
22 may audit the books and records of
23 such plan to determine compliance
24 with this section. Information detail-
25 ing the results of the audit shall be

1 made available on the website of the
2 consumer parity unit established
3 under section 2726(a)(7) of the Public
4 Health Service Act.”.

5 (d) GAO STUDY ON MENTAL HEALTH AND SUB-
6 STANCE USE PARITY ENFORCEMENT EFFORTS.—Not
7 later than 1 year after the date of enactment of this Act,
8 the Comptroller General of the United States, in consulta-
9 tion with the Secretary of Health and Human Services,
10 the Secretary of Labor, and the Secretary of the Treasury,
11 shall submit to Congress, and make plainly available on
12 the website of the consumer parity unit established under
13 section 2726(a)(7) of the Public Health Service Act (42
14 U.S.C. 300gg–26(a)(7)), as added by subsection (a), a re-
15 port detailing the enforcement efforts of the responsible
16 departments and agencies in implementing sections 2726
17 of the Public Health Service Act, 712 of the Employee
18 Retirement Income Security Act of 1974 (29 U.S.C.
19 1185a), and 9812 of the Internal Revenue Code of 1986,
20 including—

21 (1) the number of investigations and audits
22 that have been conducted into potential parity viola-
23 tions;

1 (2) the number of enforcement actions carried
2 out as a result of any such investigation or audit;
3 and

4 (3) details on any such investigation, audit, or
5 enforcement action that do not contain any person-
6 ally identifiable information.

7 (e) AUTHORIZATION OF APPROPRIATIONS.—There is
8 authorized to be appropriated \$2,000,000 for each of fis-
9 cal years 2016 through 2020 to carry out this section, in-
10 cluding the amendments made by this section.