

(2) by inserting after subsection (h) the following new subsection:

“(i) **LIMITATION ON HEALTH FLEXIBLE SPENDING ARRANGEMENTS.**—For purposes of this section, if a benefit is provided under a cafeteria plan through employer contributions to a health flexible spending arrangement, such benefit shall not be treated as a qualified benefit unless the cafeteria plan provides that an employee may not elect for any taxable year to have salary reduction contributions in excess of \$2,500 made to such arrangement.”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2010.

**SEC. 9006. EXPANSION OF INFORMATION REPORTING REQUIREMENTS.**

(a) **IN GENERAL.**—Section 6041 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsections:

“(h) **APPLICATION TO CORPORATIONS.**—Notwithstanding any regulation prescribed by the Secretary before the date of the enactment of this subsection, for purposes of this section the term ‘person’ includes any corporation that is not an organization exempt from tax under section 501(a).

“(i) **REGULATIONS.**—The Secretary may prescribe such regulations and other guidance as may be appropriate or necessary to carry out the purposes of this section, including rules to prevent duplicative reporting of transactions.”.

(b) **PAYMENTS FOR PROPERTY AND OTHER GROSS PROCEEDS.**—Subsection (a) of section 6041 of the Internal Revenue Code of 1986 is amended—

(1) by inserting “amounts in consideration for property,” after “wages,”,

(2) by inserting “gross proceeds,” after “emoluments, or other”, and

(3) by inserting “gross proceeds,” after “setting forth the amount of such”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to payments made after December 31, 2011.

**SEC. 9007. ADDITIONAL REQUIREMENTS FOR CHARITABLE HOSPITALS.**

(a) **REQUIREMENTS TO QUALIFY AS SECTION 501(C)(3) CHARITABLE HOSPITAL ORGANIZATION.**—Section 501 of the Internal Revenue Code of 1986 (relating to exemption from tax on corporations, certain trusts, etc.) is amended by redesignating subsection (r) as subsection (s) and by inserting after subsection (q) the following new subsection:

“(r) **ADDITIONAL REQUIREMENTS FOR CERTAIN HOSPITALS.**—

“(1) **IN GENERAL.**—A hospital organization to which this subsection applies shall not be treated as described in subsection (c)(3) unless the organization—

“(A) meets the community health needs assessment requirements described in paragraph (3),

“(B) meets the financial assistance policy requirements described in paragraph (4),

“(C) meets the requirements on charges described in paragraph (5), and

“(D) meets the billing and collection requirement described in paragraph (6).

“(2) **HOSPITAL ORGANIZATIONS TO WHICH SUBSECTION APPLIES.**—