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May 27, 2026

The Honorable Bill Cassidy
Chairman
The Honorable Bernie Sanders
Ranking Member
Committee on Health, Education, Labor, and Pensions
United States Senate

The Honorable Jim Jordan
Chairman
The Honorable Jamie Raskin
Ranking Member
Committee on the Judiciary
House of Representatives

Subject: *Department of Health and Human Services: Extension of Compliance Dates for Nondiscrimination on the Basis of Disability; Accessibility of Web Content and Mobile Applications of Recipients of Departmental Financial Assistance*

Pursuant to section 801(a)(2)(A) of title 5, United States Code, this is our report on a major rule promulgated by the Department of Health and Human Services (HHS) entitled “Extension of Compliance Dates for Nondiscrimination on the Basis of Disability; Accessibility of Web Content and Mobile Applications of Recipients of Departmental Financial Assistance” (RIN: 0945-AA30). We received the rule on May 12, 2026. It was published in the *Federal Register* on May 11, 2026. 91 Fed. Reg. 25496. The effective date of the rule is May 7, 2026.

According to HHS, this rule revises HHS regulations implementing section 504 of the Rehabilitation Act of 1973, 29 U.S.C. § 794, to extend the compliance dates for the requirements for web content and mobile application accessibility that were adopted on May 9, 2024. HHS stated that the rule extends the compliance date for recipients with 15 or more employees from May 11, 2026, to May 11, 2027, and extends the compliance date for recipients with fewer than 15 employees from May 10, 2027, to May 10, 2028.

The Congressional Review Act (CRA) requires a 60-day delay in the effective date of a major rule from the date of publication in the *Federal Register* or receipt of the rule by Congress, whichever is later. 5 U.S.C. § 801(a)(3)(A). The 60-day delay in effective date does not apply, however, if the agency finds for good cause that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest, and the agency incorporates the finding and a brief statement of its reasons in the rule. 5 U.S.C. § 808(2). HHS determined that notice-and-comment procedures would be impracticable, unnecessary, or contrary to the public interest given the quickly approaching compliance dates and HHS’s belief that the dates are not achievable and would result in significant expenses and/or litigation risks for small recipients because of reported resource constraints. 91 Fed. Reg. at 25502, 25506. In addition, HHS

stated that the purpose of the rule is to delay restrictions rather than to impose new ones. *Id.* at 25502. Finally, HHS pointed to a recent Department of Justice (DOJ) rule extending the compliance dates of its web and mobile application accessibility rule under title II of the Americans with Disabilities Act of 1990, Pub. L. No. 101-336, 104 Stat. 327 (July 26, 1990), as amended. See *id.* at 25502–03. HHS stated that it coordinated with DOJ to eliminate or minimize inconsistencies between DOJ’s rule and the 2024 HHS rule and stated that the short timeframe between the DOJ extension announcement and the imminent compliance dates of the 2024 HHS rule established good cause to dispense with notice and comment. *Id.* HHS referenced its good cause discussion when it invoked the CRA exception under 5 U.S.C. § 808(2).

Enclosed is our assessment of HHS’s compliance with the procedural steps required by section 801(a)(1)(B)(i) through (iv) of title 5 with respect to the rule. If you have any questions about this report or wish to contact GAO officials responsible for the evaluation work relating to the subject matter of the rule, please contact me at (202) 512-8156.

A handwritten signature in black ink that reads "Shirley A. Jones". The signature is written in a cursive, flowing style.

Shirley A. Jones
Managing Associate General Counsel

Enclosure

cc: Christina Kang
Regulations Coordinator
Department of Health and Human Services

REPORT UNDER 5 U.S.C. § 801(a)(2)(A) ON A MAJOR RULE
ISSUED BY THE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
ENTITLED
“EXTENSION OF COMPLIANCE DATES FOR NONDISCRIMINATION ON THE BASIS OF
DISABILITY; ACCESSIBILITY OF WEB CONTENT AND MOBILE APPLICATIONS OF
RECIPIENTS OF DEPARTMENTAL FINANCIAL ASSISTANCE”
(RIN: 0945-AA30)

(i) Cost-benefit analysis

The Department of Health and Human Services (HHS) prepared an analysis of the costs and benefits of this rule. 91 Fed. Reg. 25496, 25503–05 (May 11, 2026). HHS explained that by pushing out implementation by one year, the rule would eliminate both costs and benefits in the first year under the 2024 rule, while adding another year of costs and benefits in the future. *Id.* at 25503. HHS stated that the rule would lower annualized costs by \$114.3 million or \$93.3 million, and lower discounted total costs by \$803.1 million or \$796 million (using a 7 percent or a 3 percent discount rate, respectively, and constant 2022 dollars). *Id.* at 25504. In addition, HHS stated that the rule would lower annualized benefits by \$204.6 million or \$189.8 million, and lower discounted total benefits by \$1.4368 billion or \$1.6192 billion (using a 7 percent or 3 percent discount rate, respectively, and constant 2022 dollars). *Id.* HHS stated that while the estimated cost savings are lower than the foregone benefits, the estimated cost savings do not factor in additional likely cost savings that are either unquantifiable or difficult to quantify with a high degree of accuracy in a short period of time. *Id.* at 25505.

(ii) Agency actions relevant to the Regulatory Flexibility Act (RFA), 5 U.S.C. §§ 603–605, 607, and 609

HHS stated that no regulatory flexibility analysis was required for this rule under the Act because HHS issued the rule without notice and comment. 91 Fed. Reg. at 25506.

(iii) Agency actions relevant to sections 202–205 of the Unfunded Mandates Reform Act of 1995, 2 U.S.C. §§ 1532–1535

HHS stated that the Act does not apply to this rule because it falls within the exclusion from coverage for any proposed or final federal regulation that establishes or enforces any statutory rights that prohibit discrimination on the basis of race, color, religion, sex, national origin, age, handicap, or disability. 91 Fed. Reg. at 25506.

(iv) Other relevant information or requirements under acts and executive orders

Administrative Procedure Act, 5 U.S.C. §§ 551 *et seq.*

HHS issued this rule without prior notice and comment and without a delayed effective date. 91 Fed. Reg. at 25501. HHS stated that the rule fell within two exceptions to the Administrative Procedure Act’s notice-and-comment requirements and two exceptions to the delayed effective date requirements. *Id.* First, HHS stated that the rule was excepted from both requirements because it is a rule relating to agency management or personnel or to public property, loans,

grants, benefits, or contracts, under 5 U.S.C. § 553(a)(2). *Id.* at 25501–02. Second, HHS stated that good cause existed to issue the rule without notice and comment under 5 U.S.C. § 553(b)(B), which applies if the agency finds for good cause that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest, and the agency incorporates the finding and a brief statement of its reasons in the rule. *Id.* at 25502. Finally, HHS stated that the rule was a substantive rule that relieves a restriction and therefore met the exception from the delayed effective date requirements under 5 U.S.C. § 553(d)(1). *Id.* at 25503.

With respect to the exception in 5 U.S.C. § 553(b)(B), HHS determined that notice-and-comment procedures would be impracticable, unnecessary, or contrary to the public interest given the quickly approaching compliance dates and HHS’s belief that the dates are not achievable and would result in significant expenses and/or litigation risks for small recipients because of reported resource constraints. 91 Fed. Reg. at 25502. In addition, HHS stated that the purpose of the rule is to delay restrictions rather than to impose new ones. *Id.* at 25502. Finally, HHS pointed to a recent Department of Justice (DOJ) rule extending the compliance dates of its web and mobile application accessibility rule under title II of the Americans with Disabilities Act of 1990, Pub. L. No. 101-336, 104 Stat. 327 (July 26, 1990), as amended. *Id.* at 25502–03. HHS stated that it coordinated with DOJ to eliminate or minimize inconsistencies between DOJ’s rule and the 2024 HHS rule and stated that the short timeframe between the DOJ extension announcement and the imminent compliance dates of the 2024 HHS rule established good cause to dispense with notice and comment. *Id.*

Paperwork Reduction Act (PRA), 44 U.S.C. §§ 3501–3520

HHS determined that this rule will not impose additional reporting or recordkeeping requirements under the Act. 91 Fed. Reg. at 25506.

Statutory authorization for the rule

HHS promulgated this rule pursuant to section 794 of title 29, United States Code.

Executive Order No. 12866 (Regulatory Planning and Review)

HHS stated that this rule is economically significant under the Order and was submitted to the Office of Management and Budget for review. 91 Fed. Reg. at 25503.

Executive Order No. 13132 (Federalism)

HHS determined that while the agency’s regulations implementing section 504 of the Rehabilitation Act of 1973 implicate federalism implications, because this rule merely adjusts the timing of compliance with existing requirements and is expected to reduce litigation exposure of state and local governments and avoid burdens to recipients from rushed compliance efforts, the rule does not have sufficient federalism implications to warrant the preparation of a federalism summary impact statement under the Order. 91 Fed. Reg. at 25506.