

115TH CONGRESS
2D SESSION

H. R. 6718

To amend the Internal Revenue Code of 1986 to provide that health insurance coverage statements are required to be provided to individuals only upon request.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 6, 2018

Mr. KELLY of Pennsylvania (for himself, Mr. THOMPSON of California, and Mrs. BLACK) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that health insurance coverage statements are required to be provided to individuals only upon request.

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 “Health Coverage Re-
5 porting Paperwork Reduction Act”.

1 **SEC. 2. HEALTH INSURANCE COVERAGE STATEMENTS TO**
2 **INDIVIDUALS REQUIRED ONLY UPON RE-**
3 **QUEST.**

4 (a) IN GENERAL.—Subsection (c) of section 6055 of
5 the Internal Revenue Code of 1986 is amended to read
6 as follows:

7 “(c) STATEMENTS TO BE FURNISHED UPON RE-
8 QUEST TO INDIVIDUALS WITH RESPECT TO WHOM IN-
9 FORMATION IS REPORTED.—

10 “(1) IN GENERAL.—Upon the request of any
11 individual whose name is required to be set forth in
12 a return required under subsection (a), the person
13 required to make such return shall furnish to such
14 individual a written statement showing—

15 “(A) the name and address of the person
16 required to make such return and the phone
17 number of the information contact for such per-
18 son, and

19 “(B) the information required to be shown
20 on the return with respect to such individual.

21 “(2) TIME FOR REQUESTING AND FURNISHING
22 STATEMENTS.—Any request for the written state-
23 ment described in paragraph (1) shall be made not
24 later than 4 years after the close of the calendar
25 year for which the return under subsection (a) was

1 required to be made and shall be furnished not later
2 than the later of—

3 “(A) January 31 of the year following the
4 calendar year for which the return under sub-
5 section (a) was required to be made, or

6 “(B) 60 days after the date of such re-
7 quest.

8 “(3) 1 STATEMENT PER INDIVIDUAL; STATE-
9 MENT MAY BE FURNISHED AT ANY TIME WITHOUT
10 REQUEST.—

11 “(A) IN GENERAL.—In the case of any
12 person required to make a return under sub-
13 section (a), the requirement of paragraph (1)
14 shall not apply with respect to any individual
15 whose name is required to be set forth in such
16 return after such person has furnished to such
17 individual the written statement described in
18 paragraph (1).

19 “(B) STATEMENT MAY BE FURNISHED AT
20 ANY TIME WITHOUT REQUEST.—A written
21 statement described in paragraph (1) shall be
22 treated as timely furnished to any individual if
23 such statement is furnished before such indi-
24 vidual requests such statement.”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to statements with respect to re-
3 turns for calendar years after 2018.

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