

Union Calendar No. 85

118TH CONGRESS
1ST SESSION

H. R. 3797

[Report No. 118–110]

To amend the Internal Revenue Code of 1986 to provide an alternative manner of furnishing certain health insurance coverage statements to individuals.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2023

Mr. SMITH of Missouri (for himself and Mr. PANETTA) introduced the following bill; which was referred to the Committee on Ways and Means

JUNE 13, 2023

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on June 5, 2023]

A BILL

To amend the Internal Revenue Code of 1986 to provide an alternative manner of furnishing certain health insurance coverage statements to individuals.

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 “Paperwork Burden Re-*
 5 *duction Act”.*

6 **SEC. 2. ALTERNATIVE MANNER OF FURNISHING CERTAIN**
 7 **HEALTH INSURANCE COVERAGE STATE-**
 8 **MENTS TO INDIVIDUALS.**

9 *(a) REPORTING OF HEALTH INSURANCE COVERAGE.—*
 10 *Section 6055(c) of the Internal Revenue Code of 1986 is*
 11 *amended by adding at the end the following new paragraph:*

12 “(3) *ALTERNATIVE MANNER OF FURNISHING*
 13 *STATEMENTS.—For purposes of this subsection, any*
 14 *person required to make a return under subsection (a)*
 15 *shall be treated as timely furnishing the written state-*
 16 *ment required under paragraph (1) if—*

17 “(A) *such person provides clear, con-*
 18 *spicuous, and accessible notice (at such time and*
 19 *in such manner as the Secretary may provide)*
 20 *that any individual to whom a statement would*
 21 *otherwise be required to be furnished under para-*
 22 *graph (1) may request a copy of such statement,*
 23 *and*

1 “(B) such person, on request of any such in-
 2 dividual, furnishes a copy of such statement to
 3 such individual not later than the later of—

4 “(i) January 31 of the year following
 5 the calendar year for which the return
 6 under subsection (a) was required to be
 7 made, or

8 “(ii) 30 days after the date of such re-
 9 quest.”.

10 (b) *CERTAIN EMPLOYERS REQUIRED TO REPORT ON*
 11 *HEALTH INSURANCE COVERAGE.*—Section 6056(c) of such
 12 Code is amended by adding at the end the following new
 13 paragraph:

14 “(3) *ALTERNATIVE MANNER OF FURNISHING*
 15 *STATEMENTS.*—For purposes of this subsection, any
 16 person required to make a return under subsection (a)
 17 shall be treated as timely furnishing the written state-
 18 ment required under paragraph (1) if—

19 “(A) such person provides clear, con-
 20 spicuous, and accessible notice (at such time and
 21 in such manner as the Secretary may provide)
 22 that any individual to whom a statement would
 23 otherwise be required to be furnished under para-
 24 graph (1) may request a copy of such statement,
 25 and

1 “(B) such person, on request of any such in-
2 dividual, furnishes a copy of such statement to
3 such individual not later than the later of—

4 “(i) January 31 of the year following
5 the calendar year for which the return
6 under subsection (a) was required to be
7 made, or

8 “(ii) 30 days after the date of such re-
9 quest.”.

10 (c) *EFFECTIVE DATE.*—The amendments made by this
11 section shall apply to statements with respect to returns for
12 calendar years after 2023.

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