

Public Law 118–167
118th Congress

An Act

Dec. 23, 2024
[H.R. 3797]

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

Paperwork
Burden
Reduction Act.
26 USC 1 note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Paperwork Burden Reduction Act”.

SEC. 2. ALTERNATIVE MANNER OF FURNISHING CERTAIN HEALTH INSURANCE COVERAGE STATEMENTS TO INDIVIDUALS.

26 USC 6055.

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

Records.

“(3) **ALTERNATIVE MANNER OF FURNISHING STATEMENTS.**—

For purposes of this subsection, any person required to make a return under subsection (a) shall be treated as timely furnishing the written statement required under paragraph (1) if—

Notice.

“(A) such person provides clear, conspicuous, and accessible notice (at such time and in such manner as the Secretary may provide) that any individual to whom a statement would otherwise be required to be furnished under paragraph (1) may request a copy of such statement, and

Deadlines.

“(B) such person, on request of any such individual, furnishes a copy of such statement to such individual not later than the later of—

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

“(ii) 30 days after the date of such request.”.

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

Records.

“(3) **ALTERNATIVE MANNER OF FURNISHING STATEMENTS.**—

For purposes of this subsection, any person required to make a return under subsection (a) shall be treated as timely furnishing the written statement required under paragraph (1) if—

Notice.

“(A) such person provides clear, conspicuous, and accessible notice (at such time and in such manner as the Secretary may provide) that any individual to whom a statement would otherwise be required to be furnished

under paragraph (1) may request a copy of such statement, and

“(B) such person, on request of any such individual, furnishes a copy of such statement to such individual not later than the later of—

Deadlines.

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

“(ii) 30 days after the date of such request.”.

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

26 USC 6055
note.

Approved December 23, 2024.

LEGISLATIVE HISTORY—H.R. 3797:

HOUSE REPORTS: No. 118–110 (Comm. on Ways and Means).

CONGRESSIONAL RECORD:

Vol. 169 (2023): June 21, considered and passed House.

Vol. 170 (2024): Dec. 10, considered and passed Senate.

