

118TH CONGRESS
1ST SESSION

S. 3227

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

IN THE SENATE OF THE UNITED STATES

NOVEMBER 6, 2023

Mr. THUNE (for himself, Mr. WARNER, Mr. YOUNG, and Ms. CORTEZ MASTO) introduced the following bill; which was read twice and referred to the Committee on Finance

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”.

1 **SEC. 2. ALTERNATIVE MANNER OF FURNISHING CERTAIN**
2 **HEALTH INSURANCE COVERAGE STATE-**
3 **MENTS TO INDIVIDUALS.**

4 (a) REPORTING OF HEALTH INSURANCE COV-
5 ERAGE.—Section 6055(c) of the Internal Revenue Code
6 of 1986 is amended by adding at the end the following
7 new paragraph:

8 “(3) ALTERNATIVE MANNER OF FURNISHING
9 STATEMENTS.—For purposes of this subsection, any
10 person required to make a return under subsection
11 (a) shall be treated as timely furnishing the written
12 statement required under paragraph (1) if—

13 “(A) such person provides clear, con-
14 spicuous, and accessible notice (at such time
15 and in such manner as the Secretary may pro-
16 vide) that any individual to whom a statement
17 would otherwise be required to be furnished
18 under paragraph (1) may request a copy of
19 such statement, and

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

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

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

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

7 “(3) ALTERNATIVE MANNER OF FURNISHING
8 STATEMENTS.—For purposes of this subsection, any
9 person required to make a return under subsection
10 (a) shall be treated as timely furnishing the written
11 statement required under paragraph (1) if—

12 “(A) such person provides clear, con-
13 spicuous, and accessible notice (at such time
14 and in such manner as the Secretary may pro-
15 vide) that any individual to whom a statement
16 would otherwise be required to be furnished
17 under paragraph (1) may request a copy of
18 such statement, and

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

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

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

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to statements with respect to re-
5 turns for calendar years after 2023.

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