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

Mr. THUNE (for himself and Mr. WARNER) introduced the following bill; which was read twice and referred to the Committee on

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 STATEMENTS TO INDIVIDUALS.
3
4 (a) REPORTING OF HEALTH INSURANCE COVERAGE.—Section 6055(e) of the Internal Revenue Code
5 of 1986 is amended by adding at the end the following new paragraph:
6
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
13 "(A) such person provides clear, conspicuous, 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
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
24 "(i) January 31 of the year following
25 the calendar year for which the return
26 under subsection (a) was required to be
27 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:

“(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—

“(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—

“(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.