AMENDMENT IN THE NATURE OF A SUBSTITUTE то H.R. 3797

OFFERED BY MR. SMITH OF MISSOURI

Strike all after the enacting clause and insert the following:

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the "Paperwork Burden Reduction Act". 3

4 SEC. 2. ALTERNATIVE MANNER OF FURNISHING CERTAIN 5 HEALTH INSURANCE COVERAGE STATE-6 MENTS TO INDIVIDUALS.

7 REPORTING OF HEALTH INSURANCE COV-(a) ERAGE.—Section 6055(c) of the Internal Revenue Code 8 of 1986 is amended by adding at the end the following 9 new paragraph: 10

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

"(A) such person provides clear, con-16 17 spicuous, and accessible notice (at such time 18 and in such manner as the Secretary may pro2

 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.". (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, con- spicuous, and accessible notice (at such time 	1	vide) that any individual to whom a statement
 4 such statement, and 5 "(B) such person, on request of any such 6 individual, furnishes a copy of such statement 7 to such individual not later than the later of— 8 "(i) January 31 of the year following 9 the calendar year for which the return 10 under subsection (a) was required to be 11 made, or 12 "(ii) 30 days after the date of such 13 request.". 14 (b) CERTAIN EMPLOYERS REQUIRED TO REPORT ON 15 HEALTH INSURANCE COVERAGE.—Section 6056(c) of 16 such Code is amended by adding at the end the following 17 new paragraph: 18 "(3) ALTERNATIVE MANNER OF FURNISHING 19 STATEMENTS.—For purposes of this subsection, any 20 person required to make a return under subsection 21 (a) shall be treated as timely furnishing the written 22 statement required under paragraph (1) if— 23 "(A) such person provides clear, con- 	2	would otherwise be required to be furnished
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1	vide) that any individual to whom a statement
2	would otherwise be required to be furnished
3	under paragraph (1) may request a copy of
4	such statement, and
5	"(B) such person, on request of any such
6	individual, furnishes a copy of such statement
7	to such individual not later than the later of—
8	"(i) January 31 of the year following
9	the calendar year for which the return
10	under subsection (a) was required to be
11	made, or
12	"(ii) 30 days after the date of such
13	request.".
14	(c) EFFECTIVE DATE.—The amendments made by
15	this section shall apply to statements with respect to re-
16	turns for calendar years after 2023.

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