

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO 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 Re-
3 duction Act”.

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

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

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—

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

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 (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-
24 spicuous, and accessible notice (at such time
25 and in such manner as the Secretary may pro-

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.

