



(Original Signature of Member)

118TH CONGRESS  
1ST SESSION

# 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.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. SMITH of Missouri introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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## 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 subsection shall apply to statements with respect to  
5 returns for calendar years after 2023.