

Paperwork Burden Reduction Act

[Public Law 118–167]

[This law has not been amended]

【Currency: This publication is a compilation of the text of Public Law 118–167. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. [26 U.S.C. 1 note] SHORT TITLE.

This Act may be cited as the “Paperwork Burden Reduction Act”.

SEC. 2. ALTERNATIVE MANNER OF FURNISHING CERTAIN HEALTH INSURANCE COVERAGE STATEMENTS TO INDIVIDUALS.

(a) [26 U.S.C. 6055] REPORTING OF HEALTH INSURANCE COVERAGE.—Section 6055(c) of the Internal Revenue Code of 1986 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.”.

(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) [26 U.S.C. 6055 note] EFFECTIVE DATE.—The amendments made by this section shall apply to statements with respect to returns for calendar years after 2023.