

HOUSE No. 2757

The Commonwealth of Massachusetts

PRESENTED BY:

Josh S. Cutler

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to state reporting obligations of health plan coverage.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>1/12/2023</i>

HOUSE No. 2757

By Representative Cutler of Pembroke, a petition (accompanied by bill, House, No. 2757) of Josh S. Cutler relative to tax form reporting obligations of health plan coverage. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to state reporting obligations of health plan coverage.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Subsection (a) of section 8B of chapter 62C, as appearing in the 2020
2 Official Edition, is hereby amended by inserting after the first paragraph the following two
3 paragraphs:-

4 An employer or other sponsor of an employment-sponsored health plan may satisfy the
5 written statement requirements of this section by (i) providing, or contracting with service
6 providers or insurance carriers to provide, a federal Form 1095-B or 1095-C to each subscriber
7 or covered individual residing in the Commonwealth to whom it provided health plan coverage,
8 provided that such form is accompanied by a model notice informing the subscriber or covered
9 individual that the coverage provided during the applicable tax year satisfies the applicable
10 standards for minimum creditable coverage as defined in chapter 111M, and (ii) in its separate
11 report to the Commissioner, including an attestation from the employer or other sponsor
12 certifying the health plan coverage provided during the applicable tax year satisfies the
13 applicable standards for minimum creditable coverage as defined in chapter 111M.

14 Nothing in this section shall affect minimum creditable coverage requirements as defined
15 in chapter 111M.

16 SECTION 2. Subsection (c) of said section 8B of said chapter 62C, as so appearing, is
17 hereby amended by inserting after the first paragraph the following paragraph:-

18 An employer or other sponsor of an employment-sponsored health plan that elects to
19 provide federal Forms 1095-B or 1095-C in its separate report to the Commissioner pursuant to
20 subsection (a) shall redact social security numbers and other information provided in the report
21 to the extent required to comply with this subsection.

22 SECTION 3. Sections 1 and 2 shall take effect for tax year beginning January 1, 2023.