

SENATE No. 1824

The Commonwealth of Massachusetts

PRESENTED BY:

Barry R. Finegold

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:

Barry R. Finegold

DISTRICT/ADDRESS:

Second Essex and Middlesex

SENATE No. 1824

By Mr. Finegold, a petition (accompanied by bill, Senate, No. 1824) of Barry R. Finegold for legislation relative to state 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 of the General Laws, as
2 appearing in the 2022 Official Edition, is hereby amended by inserting after the first paragraph
3 the following two 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 a service
6 provider or insurance carrier to provide, a federal Form 1095-B to each subscriber or covered
7 individual residing in this commonwealth to whom it provided health plan coverage in lieu of a
8 written statement in the format prescribed by the commissioner pursuant to subsection (c) of this
9 section; provided, however, that such form is accompanied by a model notice informing the
10 subscriber or covered individual that the coverage provided during the applicable tax year
11 satisfies the applicable standards for minimum creditable coverage as defined in chapter 111M;
12 and (ii) in its separate report to the commissioner, including an attestation from the employer or

13 other sponsor certifying the health plan coverage provided during the applicable tax year satisfies
14 the applicable standards for minimum creditable coverage as defined in chapter 111M.

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

17 SECTION 2. Subsection (c) of section 8B of chapter 62C is hereby amended by inserting
18 after the first paragraph the following paragraph:-

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

23 SECTION 3. Sections 1 and 2 shall take effect for the current tax year upon the date of
24 enactment.