

SENATE No.

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 simplifying state reporting obligations of health plan coverage.

PETITION OF:

NAME:

Barry R. Finegold

DISTRICT/ADDRESS:

Second Essex and Middlesex

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1824 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act simplifying 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 at the end thereof the
3 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 the 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);
9 provided, however, that such form shall be 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 be construed to alter minimum creditable coverage
16 requirements as defined in chapter 111M.

17 SECTION 2. Subsection (c) of said section 8B of said chapter 62C, as so appearing, is
18 hereby amended by inserting at the end thereof 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) shall redact social security numbers and other information provided in the report to the extent
22 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.