

SEC. 1502. REPORTING OF HEALTH INSURANCE COVERAGE.

(a) IN GENERAL.—Part III of subchapter A of chapter 61 of the Internal Revenue Code of 1986 is amended by inserting after subpart C the following new subpart:

June 9, 2010

“Subpart D—Information Regarding Health Insurance Coverage

“Sec. 6055. Reporting of health insurance coverage.

“SEC. 6055. REPORTING OF HEALTH INSURANCE COVERAGE.

“(a) IN GENERAL.—Every person who provides minimum essential coverage to an individual during a calendar year shall, at such time as the Secretary may prescribe, make a return described in subsection (b).

“(b) FORM AND MANNER OF RETURN.—

“(1) IN GENERAL.—A return is described in this subsection if such return—

“(A) is in such form as the Secretary may prescribe,

and

“(B) contains—

“(i) the name, address and TIN of the primary insured and the name and TIN of each other individual obtaining coverage under the policy,

“(ii) the dates during which such individual was covered under minimum essential coverage during the calendar year,

“(iii) in the case of minimum essential coverage which consists of health insurance coverage, information concerning—

“(I) whether or not the coverage is a qualified health plan offered through an Exchange established under section 1311 of the Patient Protection and Affordable Care Act, and

“(II) in the case of a qualified health plan, the amount (if any) of any advance payment under section 1412 of the Patient Protection and Affordable Care Act of any cost-sharing reduction under section 1402 of such Act or of any premium tax credit under section 36B with respect to such coverage, and

“(iv) such other information as the Secretary may require.

“(2) INFORMATION RELATING TO EMPLOYER-PROVIDED COVERAGE.—If minimum essential coverage provided to an individual under subsection (a) consists of health insurance coverage of a health insurance issuer provided through a group health plan of an employer, a return described in this subsection shall include—

“(A) the name, address, and employer identification number of the employer maintaining the plan,

“(B) the portion of the premium (if any) required to be paid by the employer, and

“(C) if the health insurance coverage is a qualified health plan in the small group market offered through an Exchange, such other information as the Secretary may require for administration of the credit under section 45R (relating to credit for employee health insurance expenses of small employers).

“(c) STATEMENTS TO BE FURNISHED TO INDIVIDUALS WITH RESPECT TO WHOM INFORMATION IS REPORTED.—

“(1) IN GENERAL.—Every person required to make a return under subsection (a) shall furnish to each individual whose name is required to be set forth in such return a written statement showing—

“(A) the name and address of the person required to make such return and the phone number of the information contact for such person, and

“(B) the information required to be shown on the return with respect to such individual.

“(2) TIME FOR FURNISHING STATEMENTS.—The written statement required under paragraph (1) shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.

“(d) COVERAGE PROVIDED BY GOVERNMENTAL UNITS.—In the case of coverage provided by any governmental unit or any agency or instrumentality thereof, the officer or employee who enters into the agreement to provide such coverage (or the person appropriately designated for purposes of this section) shall make the returns and statements required by this section.

“(e) MINIMUM ESSENTIAL COVERAGE.—For purposes of this section, the term ‘minimum essential coverage’ has the meaning given such term by section 5000A(f).”.

(b) ASSESSABLE PENALTIES.—

(1) Subparagraph (B) of section 6724(d)(1) of the Internal Revenue Code of 1986 (relating to definitions) is amended by striking “or” at the end of clause (xxii), by striking “and” at the end of clause (xxiii) and inserting “or”, and by inserting after clause (xxiii) the following new clause:

“(xxiv) section 6055 (relating to returns relating to information regarding health insurance coverage), and”.

(2) Paragraph (2) of section 6724(d) of such Code is amended by striking “or” at the end of subparagraph (EE), by striking the period at the end of subparagraph (FF) and inserting “, or” and by inserting after subparagraph (FF) the following new subparagraph:

“(GG) section 6055(c) (relating to statements relating to information regarding health insurance coverage).”.

(c) NOTIFICATION OF NONENROLLMENT.—Not later than June 30 of each year, the Secretary of the Treasury, acting through the Internal Revenue Service and in consultation with the Secretary of Health and Human Services, shall send a notification to each individual who files an individual income tax return and who is not enrolled in minimum essential coverage (as defined in section 5000A of the Internal Revenue Code of 1986). Such notification shall contain information on the services available through the Exchange operating in the State in which such individual resides.

(d) CONFORMING AMENDMENT.—The table of subparts for part III of subchapter A of chapter 61 of such Code is amended by inserting after the item relating to subpart C the following new item:

“SUBPART D—INFORMATION REGARDING HEALTH INSURANCE COVERAGE”.

(e) **EFFECTIVE DATE.**—The amendments made by this section shall apply to calendar years beginning after 2013.

PART II—EMPLOYER RESPONSIBILITIES