

## S 1996

Commonsense Reporting Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Health

**Introduced:** Aug 5, 2015

**Current Status:** Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 114-675.

**Latest Action:** Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 114-675. (May 18, 2016)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/1996>

### Sponsor

**Name:** Sen. Warner, Mark R. [D-VA]

**Party:** Democratic • **State:** VA • **Chamber:** Senate

### Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Portman, Rob [R-OH]	R · OH		Aug 5, 2015
Sen. Heitkamp, Heidi [D-ND]	D · ND		Sep 10, 2015
Sen. Kaine, Tim [D-VA]	D · VA		Sep 30, 2015
Sen. Shaheen, Jeanne [D-NH]	D · NH		Oct 6, 2015
Sen. Coons, Christopher A. [D-DE]	D · DE		Nov 16, 2015
Sen. Bennet, Michael F. [D-CO]	D · CO		Apr 27, 2016
Sen. Kirk, Mark Steven [R-IL]	R · IL		Sep 14, 2016

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Aug 5, 2015
Small Business and Entrepreneurship Committee	Senate	Hearings By (full committee)	May 18, 2016

### Subjects & Policy Tags

#### Policy Area:

Health

### Related Bills

Bill	Relationship	Last Action
114 HR 2712	Related bill	<b>Jun 12, 2015:</b> Referred to the Subcommittee on Health.

## **Commonsense Reporting Act of 2015**

This bill amends the Patient Protection and Affordable Care Act (PPACA) and the Internal Revenue Code to modify the requirements for employers to report health insurance coverage information to the Internal Revenue Service (IRS) by the end of the tax year.

The bill changes the information that is required and permits employers to voluntarily report the information prior to the beginning of open enrollment.

The Department of the Treasury must develop a prospective reporting system to permit:

- employers to voluntarily report specified health insurance coverage information before the annual open enrollment period;
- the exchanges, the Federal Marketplace Data Services Hub, and the IRS to access the information to provide the Department of Health and Human Services with information related to eligibility for advance payment of premium tax credits and cost-sharing subsidies;
- the exchanges to communicate with employers and employees regarding eligibility for the tax credits or cost-sharing subsidies; and
- employers to provide updates to the Federal Marketplace Data Services Hub regarding changes in coverage for employees.

At the time of enrollment, exchanges must provide employers the names of employees and dependents that enroll in a qualified health plan for a year.

If a health insurance issuer or employer is unable to obtain the Taxpayer Identification Number of a dependent, Treasury may permit the individual's full name and date of birth to be used instead.

Employers participating in the reporting system established by this bill are exempt from the requirement to report health insurance coverage information to the IRS by the end of the tax year.

### **Actions Timeline**

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- **May 18, 2016:** Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 114-675.
- **Aug 5, 2015:** Introduced in Senate
- **Aug 5, 2015:** Read twice and referred to the Committee on Finance.

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