

S 3227

Paperwork Burden Reduction Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Nov 6, 2023

Current Status: Read twice and referred to the Committee on Finance. (text: CR S5361)

Latest Action: Read twice and referred to the Committee on Finance. (text: CR S5361) (Nov 6, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/3227>

Sponsor

Name: Sen. Thune, John [R-SD]

Party: Republican • State: SD • Chamber: Senate

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Nov 6, 2023
Sen. Warner, Mark R. [D-VA]	D · VA		Nov 6, 2023
Sen. Young, Todd [R-IN]	R · IN		Nov 6, 2023
Sen. Rosen, Jacky [D-NV]	D · NV		Dec 13, 2023
Sen. Cramer, Kevin [R-ND]	R · ND		Dec 14, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 6, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 S 3202	Identical bill	Nov 2, 2023: Read twice and referred to the Committee on Finance.

## **Paperwork Burden Reduction Act**

This bill modifies provisions under the Patient Protection and Affordable Care Act so that employers and health insurance providers are no longer required to send tax forms to covered individuals showing proof of minimum essential coverage (1095-B and 1095-C tax forms) unless a form is requested.

Currently, employers and health insurance providers that provide minimum essential coverage must report this information for each covered individual to the Internal Revenue Service (IRS) and provide a copy of this information to the covered individual (through 1095-B and 1095-C tax forms) by January 31 of each year.

The IRS allows for 1095-B tax forms, which are sent by certain health insurance providers and employers, to be made available to individuals only upon request. The bill provides statutory authority for this flexibility and extends this flexibility to 1095-C tax forms, which are sent by certain large employers. Such requests must be fulfilled by January 31 or 30 days after the date of the request, whichever is later. Employers and health insurance providers must give individuals timely notice of this option, in accordance with any requirements set by the IRS.

## **Actions Timeline**

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- **Nov 6, 2023:** Introduced in Senate
- **Nov 6, 2023:** Read twice and referred to the Committee on Finance. (text: CR S5361)