TO THE HOUSE OF REPRESENTATIVES:

The Committee on Ways and Means to which was referred House Bill No. 524 entitled “An act relating to health insurance and the individual mandate” respectfully reports that it has considered the same and recommends that the bill be amended as follows:

First: By striking out Sec. 1, 32 V.S.A. chapter 244, in its entirety and inserting in lieu thereof the following

Sec. 1. 32 V.S.A. chapter 244 is amended to read:

CHAPTER 244. REQUIREMENT TO MAINTAIN MINIMUM ESSENTIAL COVERAGE

§ 10451. DEFINITIONS

As used in this chapter:

(1) “Applicable individual” means, with respect to any month, an individual other than the following:

(A) an individual with a religious conscience exemption who is:

(i) a member of a recognized religious sect or division thereof that is described in 26 U.S.C. § 1402(g)(1) and is an adherent of established tenets or teachings of that sect or division; or

(ii) a member of a religious sect or division thereof that is not described in 26 U.S.C. § 1402(g)(1), who relies solely on a religious method of
healing, and for whom the acceptance of medical health services would be
inconsistent with the individual’s religious beliefs;

(B) an individual not lawfully present in the United States; or

(C) an individual for any month if for the month the individual is
incarcerated, other than incarceration pending the disposition of charges.

(2) “Eligible employer-sponsored plan” shall have the same meaning as
in 26 U.S.C. § 5000A, as amended, and as in effect on December 31, 2017, and
any related regulations.

(3) “Minimum essential coverage” shall have has the same meaning as
in 26 U.S.C. § 5000A, as amended, and any related regulations and federal
guidance, as in effect on December 31, 2017, and any related regulations. The
term also includes any other coverage or health insurance product deemed by
the Department of Financial Regulation to constitute minimum essential
coverage based on the criteria established in federal law and guidance in effect
on December 31, 2017.

§ 10452. REQUIREMENT TO MAINTAIN MINIMUM ESSENTIAL
COVERAGE

An applicable individual shall ensure that the individual and any dependent
of the individual who is also an applicable individual is covered at all times
under minimum essential coverage.
§ 10453. REPORTING AND DOCUMENTATION OF COVERAGE

(a) Each applicable individual who files or is required to file an individual income tax return as a resident of Vermont, either separately or jointly with a spouse, shall indicate on the return, in a manner prescribed by the Commissioner of Taxes, whether the individual had minimum essential coverage in effect for each of the 12 months of the taxable year for which the return is filed as required by section 10452 of this chapter, whether covered as an individual or as a named beneficiary of a policy covering multiple individuals.

(b) An applicable individual who indicates on a Vermont income tax return that the individual had minimum essential coverage shall provide to the Department of Taxes, upon the Department’s request, a copy of the statement of coverage furnished to the individual pursuant to 26 U.S.C. § 6055 by the provider of the individual’s minimum essential coverage.

(c) In the event that the requirement for providers of minimum essential coverage to furnish a statement of coverage to individuals pursuant to 26 U.S.C. § 6055 is suspended or eliminated for any taxable year, the Department of Vermont Health Access and each employer, health insurance carrier, and other entity providing minimum essential coverage to residents of this State shall submit a return to the Department of Taxes including the same information as had been provided to the Internal Revenue Service pursuant to
26 U.S.C. § 6055 at such time and in such form as the Commissioner of Taxes
shall require.

§ 10454. OUTREACH TO UNINSURED VERMONTERS

The Department of Vermont Health Access, in consultation with the Office
of the Health Care Advocate and other interested stakeholders, shall use
information obtained from the Department of Taxes regarding Vermont
residents without minimum essential coverage to provide targeted outreach to
assist those residents in identifying and enrolling in appropriate and affordable
health insurance or other health coverage.

Second: By striking out Sec. 3, 32 V.S.A. § 3112, in its entirety and
inserting in lieu thereof the following:

Sec. 3. [Deleted.]

Third: By striking out Sec. 11, premium assistance expansion; legislative
intent, in its entirety and inserting in lieu thereof the following:

Sec. 11. [Deleted.]

Fourth: In Sec. 13, effective dates, by striking out subsection (b) in its
entirety and inserting in lieu thereof a new subsection (b) to read as follows:

(b) Sec. 2 (32 V.S.A. § 3102(e)) shall take effect on January 1, 2020.

Fifth: In Sec. 13, effective dates, in subsection (e), by striking out
“11 (premium assistance; intent),”
(Committee vote: ___________)

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Representative __________

FOR THE COMMITTEE