

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Ways and Means to which was referred House Bill No.  
3 524 entitled “An act relating to health insurance and the individual mandate”  
4 respectfully reports that it has considered the same and recommends that the  
5 bill be amended as follows:

6 First: By striking out Sec. 1, 32 V.S.A. chapter 244, in its entirety and  
7 inserting in lieu thereof the following  
8 Sec. 1. 32 V.S.A. chapter 244 is amended to read:

9 CHAPTER 244. REQUIREMENT TO MAINTAIN MINIMUM  
10 ESSENTIAL COVERAGE  
11 § 10451. DEFINITIONS

12 As used in this chapter:

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

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

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

19 (ii) a member of a religious sect or division thereof that is not  
20 described in 26 U.S.C. § 1402(g)(1), who relies solely on a religious method of

1 healing, and for whom the acceptance of medical health services would be  
2 inconsistent with the individual’s religious beliefs;

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

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

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

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

16 § 10452. REQUIREMENT TO MAINTAIN MINIMUM ESSENTIAL  
17 COVERAGE

18 An applicable individual shall ensure that the individual and any dependent  
19 of the individual who is also an applicable individual is covered at all times  
20 under minimum essential coverage.

1        § 10453. REPORTING AND DOCUMENTATION OF COVERAGE

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

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

15          (c) In the event that the requirement for providers of minimum essential  
16        coverage to furnish a statement of coverage to individuals pursuant to  
17        26 U.S.C. § 6055 is suspended or eliminated for any taxable year, the  
18        Department of Vermont Health Access and each employer, health insurance  
19        carrier, and other entity providing minimum essential coverage to residents of  
20        this State shall submit a return to the Department of Taxes including the same  
21        information as had been provided to the Internal Revenue Service pursuant to

1 26 U.S.C. § 6055 at such time and in such form as the Commissioner of Taxes  
2 shall require.

3 § 10454. OUTREACH TO UNINSURED VERMONTERS

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

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

12 Sec. 3. [Deleted.]

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

15 Sec. 11. [Deleted.]

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

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

19 Fifth: In Sec. 13, effective dates, in subsection (e), by striking out

20 “11 (premium assistance; intent),”

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2 (Committee vote: \_\_\_\_\_)

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\_\_\_\_\_

4

Representative \_\_\_\_\_

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FOR THE COMMITTEE