

By: Senator Bledsoe

SENATE RESOLUTION

TO ENCOURAGE THE ARKANSAS CONGRESSIONAL DELEGATION TO SUPPORT CHANGES TO THE FEDERAL LAW AND REGULATIONS REGARDING THE MAILING OF 1095-B FORMS TO MEDICAID RECIPIENTS WITH IMPROPER OR INACCURATE MAILING ADDRESSES.

Subtitle

TO ENCOURAGE THE ARKANSAS CONGRESSIONAL DELEGATION TO SUPPORT CHANGES TO THE FEDERAL LAW AND REGULATIONS REGARDING THE MAILING OF 1095-B FORMS TO MEDICAID RECIPIENTS WITH IMPROPER OR INACCURATE MAILING ADDRESSES.

WHEREAS, the current federal law, 26 U.S.C. § 6055, and federal regulations, 26 C.F.R. § 1.6055-1 and 1.6055-2, require state Medicaid agencies to mail 1095-B forms, which are tax forms that provide proof of minimum essential health coverage, to individuals who are covered by state Medicaid programs at any point during the tax year; and

WHEREAS, Section 11081 of the federal tax reform legislation, Pub. L. No. 115-97, abolished the tax penalty for failure to maintain minimum essential health coverage; and

WHEREAS, the federal tax reform legislation, Pub. L. No. 115-97, did



not rescind the existing requirements to mail 1095-B forms to individuals covered by state Medicaid programs in the previous year; and

WHEREAS, the federal regulations require that the 1095-B forms are sent to the individual's last known permanent mailing address or temporary mailing address if no permanent mailing address is shown unless the entity furnishing the statement meets all requirements to provide the 1095-B forms electronically; and

WHEREAS, the Department of Human Services within the State of Arkansas spent a total of two million seven hundred sixty-three thousand one hundred eight-six dollars and forty-eight cents (\$2,763,186.48) in the 2017 calendar year to process and mail the required tax year 2016 1095-B forms to recipients; and

WHEREAS, many of these 1095-B forms were returned to the Department of Human Services within the State of Arkansas because the Medicaid recipients did not provide the department with the proper or accurate address; and

WHEREAS, unless the requirement to mail 1095-B forms is rescinded in its entirety, states should have the option to either make the 1095-B forms available online exclusively without requiring individual consent or mail the 1095-B forms only once per year and make the forms, if returned, available online thereafter; and

WHEREAS, states across the nation are spending large amounts of funds to comply with federal law despite the repeal of the tax penalty for failure to maintain minimum essential health insurance coverage,

NOW THEREFORE,

BE IT RESOLVED BY THE SENATE OF THE NINETY-FIRST GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

THAT the Senate of the Ninety-First General Assembly of the State of Arkansas encourages all members of the Arkansas congressional delegation to support changes to the federal law and regulations regarding the mailing of

1095-B forms to Medicaid recipients with improper or inaccurate mailing addresses.

BE IT FURTHER RESOLVED THAT upon its adoption, a copy of this resolution be mailed by the Secretary of the Senate to each member of the Arkansas congressional delegation.