

§5294. Easy enrollment health insurance program; voluntary checkoff

1. Health insurance check-off box. For tax years beginning on or after January 1, 2023, the assessor shall provide on the income tax form a space for an easy enrollment health insurance check-off box that includes the following:

A. A check box indicating that the taxpayer filing the tax return does not have health care coverage; [PL 2021, c. 715, §4 (NEW).]

B. A check box indicating that the spouse of the taxpayer filing the tax return does not have health care coverage; [PL 2021, c. 715, §4 (NEW).]

C. A check box indicating whether any dependents of the taxpayer do not have health care coverage; [PL 2021, c. 715, §4 (NEW).]

D. A check box authorizing the bureau to share information from the income tax return with the marketplace established in Title 22, chapter 1479; and [PL 2021, c. 715, §4 (NEW).]

E. An e-mail address, telephone number or other preferred method of communication, if available, for additional contact by the marketplace under Title 22, chapter 1479. [PL 2021, c. 715, §4 (NEW).]

[PL 2021, c. 715, §4 (NEW).]

2. Information sharing. The assessor shall forward to the marketplace established in Title 22, chapter 1479 the information of a taxpayer who marked any check box in subsection 1, paragraph A, B or C and marked the check box in subsection 1, paragraph D. The information transferred to the marketplace, and the frequency of that transfer, is established by rule according to Title 22, section 5412, subsection 1.

[RR 2021, c. 2, Pt. A, §128 (COR).]

3. Rulemaking. The assessor shall adopt rules to implement this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

[PL 2021, c. 715, §4 (NEW).]

SECTION HISTORY

PL 2021, c. 715, §4 (NEW). RR 2021, c. 2, Pt. A, §128 (COR).

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