1	State of Arkansas
2	91st General Assembly
3	Fiscal Session, 2018 SR 11
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5	By: Senator Bledsoe
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7	SENATE RESOLUTION
8	TO ENCOURAGE THE ARKANSAS CONGRESSIONAL DELEGATION TO
9	SUPPORT CHANGES TO THE FEDERAL LAW AND REGULATIONS
10	REGARDING THE MAILING OF 1095-B FORMS TO MEDICAID
11	RECIPIENTS WITH IMPROPER OR INACCURATE MAILING
12	ADDRESSES.
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15	Subtitle
16	TO ENCOURAGE THE ARKANSAS CONGRESSIONAL
17	DELEGATION TO SUPPORT CHANGES TO THE
18	FEDERAL LAW AND REGULATIONS REGARDING THE
19	MAILING OF 1095-B FORMS TO MEDICAID
20	RECIPIENTS WITH IMPROPER OR INACCURATE
21	MAILING ADDRESSES.
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26	WHEREAS, the current federal law, 26 U.S.C. § 6055, and federal
27	regulations, 26 C.F.R. § 1.6055-1 and 1.6055-2, require state Medicaid
28	agencies to mail 1095-B forms, which are tax forms that provide proof of
29	minimum essential health coverage, to individuals who are covered by state
30	Medicaid programs at any point during the tax year; and
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32	WHEREAS, Section 11081 of the federal tax reform legislation, Pub. L.
33	No. 115-97, abolished the tax penalty for failure to maintain minimum
34	essential health coverage; and
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36	WHEREAS, the federal tax reform legislation, Pub. L. No. 115-97, did

1 not rescind the existing requirements to mail 1095-B forms to individuals 2 covered by state Medicaid programs in the previous year; and 3 4 WHEREAS, the federal regulations require that the 1095-B forms are sent 5 to the individual's last known permanent mailing address or temporary mailing 6 address if no permanent mailing address is shown unless the entity furnishing 7 the statement meets all requirements to provide the 1095-B forms 8 electronically; and 9 10 WHEREAS, the Department of Human Services within the State of Arkansas 11 spent a total of two million seven hundred sixty-three thousand one hundred 12 eight-six dollars and forty-eight cents (\$2,763,186.48) in the 2017 calendar 13 year to process and mail the required tax year 2016 1095-B forms to 14 recipients; and 15 16 WHEREAS, many of these 1095-B forms were returned to the Department of 17 Human Services within the State of Arkansas because the Medicaid recipients 18 did not provide the department with the proper or accurate address; and 19 20 WHEREAS, unless the requirement to mail 1095-B forms is rescinded in 21 its entirety, states should have the option to either make the 1095-B forms 22 available online exclusively without requiring individual consent or mail the 23 1095-B forms only once per year and make the forms, if returned, available 24 online thereafter; and 25 26 WHEREAS, states across the nation are spending large amounts of funds 27 to comply with federal law despite the repeal of the tax penalty for failure 28 to maintain minimum essential health insurance coverage, 29 30 NOW THEREFORE, 31 BE IT RESOLVED BY THE SENATE OF THE NINETY-FIRST GENERAL ASSEMBLY OF THE 32 STATE OF ARKANSAS: 33 34 THAT the Senate of the Ninety-First General Assembly of the State of 35 Arkansas encourages all members of the Arkansas congressional delegation to

support changes to the federal law and regulations regarding the mailing of

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I	1095-B forms to Medicaid recipients with improper or inaccurate mailing
2	addresses.
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4	BE IT FURTHER RESOLVED THAT upon its adoption, a copy of this
5	resolution be mailed by the Secretary of the Senate to each member of the
6	Arkansas congressional delegation.
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