



## 2021 SENATE BILL 885

January 21, 2022 - Introduced by Senators LARSON, CARPENTER, JOHNSON, ROYS and SMITH, cosponsored by Representatives VINING, BROSTOFF, VRUWINK, SNODGRASS, HEBL, SPREITZER, CABRERA, ANDRACA, POPE, SHANKLAND, CONSIDINE, CONLEY, HINTZ, SUBECK, SHELTON, STUBBS, EMERSON, BALDEH and HONG. Referred to Committee on Financial Institutions and Revenue.

1 **AN ACT to create** 71.03 (9) of the statutes; **relating to:** health coverage questions  
2 on individual income tax returns.

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### *Analysis by the Legislative Reference Bureau*

This bill requires the Department of Revenue to include questions on an individual income tax return to determine whether the taxpayer or any member of the taxpayer's household does not have health care coverage under a health insurance policy or health plan. If the taxpayer indicates that the taxpayer or any member of the taxpayer's household does not have health care coverage, DOR shall, at the taxpayer's request, forward the taxpayer's response to the Office of the Commissioner of Insurance to have OCI evaluate whether the taxpayer or a member of the taxpayer's household is eligible for state-sponsored health coverage or for health insurance for which federal subsidies are available. Under the bill, OCI must create a mechanism, in collaboration with DOR, to track the number of persons who obtain health care coverage as a result of the OCI evaluations under the bill.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

3 **SECTION 1.** 71.03 (9) of the statutes is created to read:

**SENATE BILL 885****SECTION 1**

1 71.03 **(9) HEALTH CARE COVERAGE.** (a) The department shall include the  
2 following questions and explanatory information on each individual income tax  
3 return under this section and a method for the taxpayer to respond to each question:

4 1. Are you, your spouse, your dependent children, or any eligible adult child  
5 dependent not covered under a health insurance policy, health plan, or other health  
6 coverage? “Eligible adult child dependent” means a child who is under the age of 26  
7 who is a full-time student or a child who is under the age of 27 who is called to active  
8 duty in the national guard or armed forces reserve while enrolled as a full-time  
9 student.

10 2. If you responded yes to question 1, do you want to have evaluated your  
11 eligibility for state-sponsored health coverage or for health insurance for which  
12 federal subsidies are available?

13 (b) For each person who responded yes to the question under par. (a) 2., the  
14 department shall provide that person’s contact information to a navigator  
15 designated by the office of the commissioner of insurance to perform an eligibility  
16 evaluation for that person. The office of the commissioner of insurance shall  
17 establish a mechanism, in collaboration with the department, to track the number  
18 of persons who obtain health coverage or health insurance during each taxable year  
19 as a result of the eligibility evaluation performed under this paragraph.

20 **SECTION 2. Initial applicability.**

21 (1) This act first applies to taxable years beginning after December 31, 2021.

22 (END)