

**RHODE ISLAND GOVERNMENT REGISTER
PUBLIC NOTICE OF PROPOSED RULEMAKING**

DEPARTMENT OF REVENUE

Title of Rule: Implementation of the Rhode Island Individual Health Insurance Mandate

Rule Identifier: 280-RICR-20-55-15

Rulemaking Action: Proposed Adoption

Important Dates:

Date of Public Notice: 08/04/2020

Hearing Date: 08/20/2020

End of Public Comment: 09/04/2020

Authority for this Rulemaking:

R.I. Gen. Laws § 44-1-4

R.I. Gen. Laws § 44-30-95(a)

R.I. Gen. Laws § 44-30-101(h)

Summary of Rulemaking Action:

These rules and regulations implement various provisions of R.I. Gen. Laws Title 44 as they relate to the individual health insurance mandate. Under R.I. Gen. Laws § 44-30-101, Rhode Island residents are required, beginning after December 31, 2019, to maintain minimum essential coverage or be subject to a tax known as the shared responsibility payment penalty. Rhode Island's individual health insurance mandate is based, in part, on the federal mandate established under the Patient Protection and Affordable Care Act (Public Law 111-148). Under R.I. Gen. Laws § 44-30-102, applicable entities providing minimum essential coverage must comply with reporting requirements and make a report whether an applicable individual maintains minimum essential coverage.

Specifically, the proposed regulation details the filing process for certification of health insurance; the procedure for claiming an exemption from the minimum essential coverage requirement or the shared responsibility payment penalty; the process for the shared responsibility payment penalty calculation; reporting requirements for applicable entities; treatment of protected health and taxpayer information; guidance about refunds and hearings; and enforcement for noncompliance. These rules are meant to clarify the tax treatment of the individual health insurance mandate so that taxpayers can prepare as needed in an expeditious manner.

Additional Information and Comments:

All interested parties are invited to request additional information or submit written or oral comments concerning the proposed adoption until September 4, 2020 by contacting the appropriate party at the address listed below:

Matthew Cate
Department of Revenue
One Capitol Hill
Providence, RI 02908

Public Hearing:

A public hearing, in accordance with R.I. Gen. Laws § 42-35-2.8, to consider the proposed adoption shall be held on August 20, 2020 at 2:00 pm at 1-866-880-0098, Participant Code 76251026, Please be advised the hearing may be recorded, Providence, RI 02908 at which time and place all persons interested therein will be heard. The seating capacity of the room will be enforced and therefore the number of persons participating in the hearing may be limited at any given time by the hearing officer, in order to comply with safety and fire codes.

The place of the public hearing is accessible to individuals who are handicapped. If communication assistance (readers/interpreters/captioners) is needed, or any other accommodation to ensure equal participation, please call 401-574-8853 or RI Relay 711 at least three (3) business days prior to the meeting so arrangements can be made to provide such assistance at no cost to the person requesting.

Regulatory Analysis Summary and Supporting Documentation:

In the development of the proposed regulation, consideration was given to: (1) alternative approaches; (2) overlap or duplication with other statutory and regulatory provisions; and (3) whether the regulation, in and of itself, would have significant economic impact on small businesses. No alternative approach, duplication, or impact was identified based upon available information.

For full regulatory analysis or supporting documentation see agency contact person above.