

[First Reprint]

ASSEMBLY, No. 674

STATE OF NEW JERSEY

220th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2022 SESSION

Sponsored by:

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SYNOPSIS

Establishes New Jersey Easy Enrollment Health Insurance Program.

CURRENT VERSION OF TEXT

As reported by the Assembly Financial Institutions and Insurance Committee on February 3, 2022, with amendments.

(Sponsorship Updated As Of: 6/16/2022)

1 AN ACT establishing the New Jersey Easy Enrollment Health
 2 Insurance Program ¹**[and]** ¹supplementing ¹and amending¹
 3 P.L.2019, c.141 ¹**[(C.17B:27A-57 et seq.)]** ¹and amending
 4 R.S.54:50-9¹.

5
 6 **BE IT ENACTED** *by the Senate and General Assembly of the State*
 7 *of New Jersey:*

8
 9 1. As used in this act:

10 “Commissioner” means the Commissioner of Banking and
 11 Insurance.

12 ¹**["Cost-sharing reduction" means a reduction described in**
 13 **Section 1402(c) of the Affordable Care Act.]**¹

14 “Department” means the Department of Banking and Insurance.

15 “Insurance affordability assistance” means:

16 (1) the State Medicaid program established pursuant to
 17 P.L.1968, c.413 (C.30:4D-1 et seq.);

18 (2) the NJ FamilyCare Program established pursuant to
 19 P.L.2005, c.156 (C.30:4J-8 et al.);

20 (3) premium tax credits; or

21 (4) cost-sharing reductions.

22 ¹**["Modified adjusted gross income" has the meaning stated in 42**
 23 **U.S.C. s.1395r(i)(4)(A).**

24 “Poverty line” has the meaning stated in 42 U.S.C.
 25 s.1397jj(c)(5).]¹

26 “Premium tax credits” means the tax credits described in section
 27 36B of the Internal Revenue Code.

28 ¹**["Proactively contact" means an attempt by the program to**
 29 **reach an individual by:**

30 (1) making multiple attempts to contact the individual as
 31 requested on a State income tax return in accordance with section 8
 32 of this act;

33 (2) if the attempts described in paragraph (1) of this definition
 34 do not successfully reach the individual or if no specific methods
 35 for contacting the individual were requested, making multiple
 36 attempts to contact the individual through telephonic and electronic
 37 means; and

38 (3) if the attempts described in paragraphs (1) and (2) of this
 39 definition do not successfully reach the individual to obtain the
 40 requested information, sending paper forms or notices to the
 41 individual by mail.]¹

42 “Program” means the New Jersey Easy Enrollment Health
 43 Insurance Program established pursuant to this act.

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
 not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly AFI committee amendments adopted February 3, 2022.

1 “Individual” means an individual ¹under the age of 65 years¹
2 who is identified through a State income tax return under section
3 ¹8¹ 6¹ of this act as not having minimum essential coverage.

4 ¹“Workgroup” means the New Jersey Easy Enrollment Health
5 Insurance Program Advisory Workgroup established pursuant to
6 section 3 of this act.¹

7
8 2. a. The Department of Banking and Insurance shall establish
9 and have the authority to operate the New Jersey Easy Enrollment
10 Health Insurance Program. The department shall integrate the
11 program with the State-based exchange established pursuant to
12 P.L.2019, c.141 (C.17B:27A-57 et seq.), and may enter into an
13 agreement with a third-party for operation of the program. The
14 purpose of the program shall be to:

15 (1) establish a State-based reporting system to provide
16 information about the health insurance status of State residents
17 through the use of State income tax returns ¹and approved eFile
18 vendors¹ to identify individuals without minimum essential
19 coverage and determine whether the individual is interested in
20 obtaining minimum essential coverage;

21 (2) determine ¹or assess, as feasible,¹ whether an individual who
22 is interested in obtaining minimum essential coverage qualifies for
23 insurance affordability assistance;

24 (3) proactively contact an individual who is interested in
25 obtaining minimum essential coverage to assist in enrolling the
26 individual in insurance affordability assistance and minimum
27 essential coverage; and

28 (4) maximize enrollment of eligible individuals in insurance
29 affordability assistance and minimum essential coverage to improve
30 access to care and reduce insurance costs for all residents of the
31 State.

32 b. The Commissioner of Banking and Insurance, ¹in
33 coordination with¹ the Commissioner of Human Services, the
34 Commissioner of Labor and Workforce Development, and the State
35 Treasurer ¹,¹ shall develop and implement systems, policies, and
36 practices that encourage, facilitate, and streamline determination of
37 eligibility for insurance affordability assistance and enrollment in
38 minimum essential coverage to achieve the purposes of the
39 program.

40 c. To facilitate the most efficient implementation of the
41 program, the Commissioner of Banking and Insurance, the
42 Commissioner of Human Services, the Commissioner of Labor and
43 Workforce Development, and the State Treasurer may enter into
44 agreements, adopt regulations and guidelines, establish accounts,
45 conduct trainings, provide public information, educate tax
46 preparers, and take any other steps as may be necessary to
47 accomplish the purpose of the program.

1 d. Notwithstanding the provisions of subsection a. of
2 R.S.54:50-8 to the contrary, the State Treasurer ¹**【may】** shall¹ share
3 with the Commissioner of Banking and Insurance the taxpayer
4 information that is necessary for the purposes of this act ¹and
5 P.L.2018, c.31 (C.54A:11-1 et seq.)¹.

6 e. The ¹**【Commissioner】** Commissioners¹ of Human Services
7 ¹**【may pursue any】** and Banking and Insurance shall apply and
8 secure any State plan amendments or¹ necessary waivers from the
9 federal Department of Health and Human Services in order to
10 implement the provisions of this act.

11
12 ¹**【3. a. The Commissioner of Banking and Insurance shall**
13 **establish a New Jersey Easy Enrollment Health Insurance Program**
14 **Advisory Workgroup to provide ongoing advice regarding the**
15 **implementation of the program.**

16 b. The workgroup shall include representation from:

- 17 (1) the commissioner;
18 (2) consumer groups;
19 (3) employers;
20 (4) insurers;
21 (5) health care providers;
22 (6) navigators or other consumer assisters;
23 (7) insurance brokers or agents;
24 (8) labor organizations;
25 (9) income tax preparers;
26 (10) national policy experts;
27 (11) federally qualified health centers; and
28 (12) any other organizations or groups selected by the
29 commissioner.

30 c. The workgroup shall meet at least once every six months.

31 d. This section shall not be construed to prevent the
32 commissioner from convening other formal or informal working or
33 advisory groups to facilitate the implementation of the program. ¹**】**
34

35 ¹**【4. a. The New Jersey Easy Enrollment Health Insurance**
36 **Program shall determine】** 3. a. The Department of Banking and
37 Insurance may assess or determine, as appropriate,¹ eligibility for
38 insurance affordability assistance as soon as possible after an
39 individual files a State income tax return on which the individual
40 indicates pursuant to paragraph (3) of subsection c. of section ¹**【8】**
41 6¹ of this act, that the individual ¹or another individual indicated on
42 the tax return¹ is seeking coverage.

43 b. (1) To the extent practicable, the ¹**【program shall】**
44 department may¹ verify an individual's eligibility for insurance
45 affordability assistance with information on a State income tax
46 return and other data from third-party data sources, including data

1 described in section 1413 of the Affordable Care Act or available
2 pursuant to section ~~'[8] 6'~~¹ of this act, without requesting additional
3 information from the individual.

4 (2) If additional documentation from an individual is required to
5 establish eligibility for insurance affordability assistance, the
6 ~~'[program] department'~~¹ shall take steps to ~~'[limit] obtain such~~
7 ~~information while limiting'~~¹ the burden on the individual ~~'[~~,
8 including:

9 (a) proactively contacting the individual who filed the tax return
10 or the individual;

11 (b) recording, by telephonic or electronic means, documentation
12 provided by the individual who filed the tax return or the
13 individual; and

14 (c) if the documentation required to determine eligibility is not
15 obtained using the steps described in subparagraphs (a) and (b) of
16 this paragraph, facilitating the selection of an authorized
17 representative for the individual.

18 c. (1) Before determining eligibility of an individual for
19 insurance affordability assistance, the program shall attempt to
20 verify the citizenship status of the individual and each household
21 member listed on the State income tax return, based on the
22 information available from the return and reliable third-party
23 sources of citizenship data.

24 (2) If the process described in paragraph (1) of this subsection
25 does not confirm that the individual and each household member
26 listed on the State income tax return is a United States citizen, the
27 program shall not seek additional verification or take other steps to
28 determine eligibility for insurance affordability assistance until the
29 individual provides affirmative consent using forms and procedures
30 approved by the program.

31 (3) The affirmative consent required under paragraph (2) of this
32 subsection may be satisfied through the procedures described in 42
33 U.S.C. s.1320b-7(d).

34 (4) If citizenship is not verified and affirmative consent is not
35 provided in accordance with paragraph (2) of this subsection, the
36 program shall not take any further steps to determine an individual's
37 eligibility for insurance affordability assistance. ~~]~~ .

38 c. The Department of Banking and Insurance may make, or
39 refer to the Department of Human Services to make, an assessment
40 or determination, as appropriate, of eligibility for the State
41 Medicaid program or the NJ FamilyCare Program. The Department
42 of Banking and Insurance may utilize and share with the
43 Department of Human Services any information provided to the
44 Department of Banking and Insurance in making assessments or
45 determinations pursuant to this subsection.¹

1 ¹5. a. The program shall make a determination of eligibility, in
2 accordance with section 4 of this act, for the State Medicaid
3 program or the NJ FamilyCare Program under this section, before
4 determining eligibility for any other insurance affordability
5 assistance.

6 b. (1) If an individual is determined to be eligible for the State
7 Medicaid program or the NJ FamilyCare Program, the procedures
8 described in this section and guidelines established by the
9 Department of Human Services, to implement this subsection shall
10 apply.

11 (2) If an individual fails to select a managed care organization
12 plan within a period of time established by the program, the
13 program may assign the individual to and promptly enroll the
14 individual in a managed care organization plan.

15 (3) Before the program assigns an individual to a managed care
16 organization plan, the individual shall receive:

17 (a) advance notice;

18 (b) an opportunity to select another managed care organization
19 plan within the period of time established by the program; and

20 (c) an opportunity to opt out of coverage.

21 c. The program may utilize any information provided to the
22 Department of Banking and Insurance or the Department of Human
23 Services in making determinations pursuant to this section. ¹

24

25 ¹6. a. If an individual is not determined to be eligible for the
26 State Medicaid program or the NJ FamilyCare Program pursuant to
27 section 5 of this act, the program shall determine, in accordance
28 with section 4 of this act, whether the individual is eligible for
29 premium tax credits or cost-sharing reductions as determined under
30 this section.

31 b. (1) A special enrollment period for the New Jersey
32 Individual Health Coverage Program shall begin on the date the
33 program sends notice of eligibility to the individual.

34 (2) 4. a. The Department of Banking and Insurance shall
35 establish a special enrollment period for the New Jersey individual
36 health insurance market to facilitate the objectives of the program.¹

37 The enrollment period described in this section shall last for a
38 period of time, to be determined by the Department of Banking and
39 Insurance ¹before the start of the calendar year¹, that shall not be
40 shorter than 30 days.

41 ¹[c. (1)] b.¹ Information about the enrollment period described
42 in subsection ¹[b.] a.¹ of this section shall be communicated to the
43 public and affected individuals through measures that may include
44 language in the instructions for the State individual income tax
45 return, if inclusion of the language is approved by the State
46 Treasurer.

1 ~~'[(2)] c.'~~¹ The Department of Banking and Insurance shall
2 conduct outreach to individuals described in ~~'[paragraph (1)]~~
3 ~~subsection b.'~~¹ of this ~~'[subsection] section'~~¹, using methods that
4 may include written notices and the provision of individualized
5 assistance by insurance agents and brokers, navigators, tax
6 preparers, and contractors and staff.

7 ~~'[(3)]'~~¹ Notwithstanding any other provision of this act, the
8 Department of Banking and Insurance may compensate an entity for
9 outreach described in ~~'[paragraph (2) of]'~~¹ this subsection in a
10 manner that reflects, in whole or in part, the number of individuals
11 enrolled under this section and section ~~'[4] 3'~~¹ of this act by that
12 entity ~~'or any other reasonable manner'~~¹.

13
14 ~~'[7.] 5.'~~¹ a. The Department of Banking and Insurance shall
15 develop data privacy and data security safeguards to govern the
16 conveyance, storage, and utilization of data under the program.

17 b. The safeguards developed under subsection a. of this section
18 shall ensure that the conveyance, storage, and utilization of data
19 under the program comply with applicable requirements of federal
20 and State law.

21
22 ~~'[8.] 6.'~~¹ a. If a State income tax return indicates that an
23 individual is ~~'[uninsured] not covered under minimum essential~~
24 ~~coverage'~~¹ at the time the tax return is filed, consistent with the
25 provisions of P.L.2018, c.31 (C.54A:11-1 et seq.), the tax return
26 shall include the following information as to ~~'[the uninsured] each~~
27 ~~such'~~¹ individual ~~'included in the tax return'~~¹:

28 (1) the age of each individual;

29 (2) election by the individual filing the tax return of one of the
30 two checkoff boxes described in subsection c. of this section ~~'for~~
31 ~~each individual included in the tax return'~~¹;

32 (3) if the individual who files a tax return chooses the checkoff
33 box described in paragraph (3) of subsection c. of this section, any
34 information determined by the ~~'[program] department'~~¹ as essential
35 to determining eligibility for insurance affordability assistance ~~'for~~
36 ~~the individual filing the tax return or any individual included in the~~
37 ~~tax return'~~¹, if the information:

38 (a) is not available from a reliable third-party data source;

39 (b) is not otherwise required to be provided on the return; and

40 (c) does not pertain to citizenship or immigration status; and

41 (4) notification of the potential waiver of the State shared
42 responsibility tax pursuant to subsection d. of this section.

43 b. For an individual who files a tax return and chooses the
44 checkoff box described in paragraph (3) of subsection c. of this
45 section, the return ~~'[shall give] or separate form shall facilitate the~~
46 ~~collection of contact information, including a phone number,~~

1 electronic mail address, and mailing address, from¹ the individual
2 who filed the tax return ¹**["the"]** and provide an¹ option to indicate
3 the individual's preferred method for the ¹**["program"]** department¹ to
4 contact the individual who filed the tax return to facilitate either
5 determination of eligibility for insurance affordability assistance or
6 enrollment in ¹**["health"]** minimum essential¹ coverage.

7 c. (1) In accordance with this section, the State Treasurer shall
8 include with the income tax return form a separate form that is
9 required only for individuals who file a tax return indicating that an
10 individual 'included in the tax return'¹ is ¹**["uninsured"]** not covered
11 under minimum essential coverage¹ at the time the tax return is
12 filed.

13 (2) The separate form shall include two checkoff boxes as
14 described in paragraphs (3) and (4) of this subsection 'for each
15 individual included in the tax return'¹ and the information described
16 in paragraphs (2) and (3) of subsection a. 'and in subsection b.'¹ of
17 this section.

18 (3) One checkoff box shall give an individual who files a tax
19 return the choice to have the ¹**["program"]** department¹:

20 (a) based on information in the individual's tax return,
21 determine ¹**["the individual's eligibility for insurance affordability**
22 **assistance"]** eligibility for insurance affordability assistance for the
23 individual filing the tax return and any other individual included in
24 that tax return who does not have minimum essential coverage¹; and

25 (b) obtain additional data that may be relevant to determine
26 ¹**["the individual's"]** eligibility for insurance affordability assistance
27 'for the individual filing the tax return and any other individual
28 included in that tax return who does not have minimum essential
29 coverage¹.

30 (4) One checkoff box shall allow an individual who files a tax
31 return the choice to not have the ¹**["program"]** department¹ make the
32 determination described in paragraph (3) of this subsection 'for the
33 individual filing the tax return and any other individual included in
34 that tax return who does not have minimum essential coverage¹.

35 (5) The State Treasurer, in consultation with the Department of
36 Banking and Insurance ¹**["and with the advice of the workgroup"]** ¹,
37 shall:

38 (a) develop language for the checkoff boxes described in
39 paragraphs (3) and (4) of this subsection;

40 (b) develop language for the instructions for the State income
41 tax return that includes a description of the effects of choosing the
42 checkoff boxes described in paragraphs (3) and (4) of this
43 subsection, including the purposes for which the information
44 disclosed under this section may be used; and

1 (c) ensure that the language developed under subparagraph (a)
 2 of this paragraph is as simple, clear, and easy to understand as
 3 possible.

4 (6) If an individual who files a tax return makes the election
 5 described in paragraph (3) of this subsection, the State Treasurer
 6 shall convey to the ¹**['program] department'** all ¹**['insurance-**
 7 **relevant] eligibility-relevant'** information contained on the return
 8 ¹**for all individuals included in that tax return'**.

9 d. The State Treasurer shall waive the State shared
 10 responsibility tax imposed pursuant to section 3 of P.L.2018, c.31
 11 (C.54A:11-3) ¹**applicable to months of the year that the tax return is**
 12 **filed'** for any taxpayer who chooses the checkoff box described in
 13 paragraph (3) of subsection c. of this section. If the taxpayer fails
 14 to enroll in ¹**['health benefits] minimum essential'** coverage and
 15 maintain that coverage in each month following the enrollment
 16 period, the taxpayer shall be liable for any payments to which the
 17 taxpayer would have otherwise been subject.

18 e. The State Treasurer shall coordinate the requirements of this
 19 subsection with the requirements of the "New Jersey Health
 20 Insurance Market Preservation Act," P.L.2018, c.31 (C.54A:11-
 21 1 et seq.).
 22

23 ¹**['9.] 7.'** a. An individual that consents to share information
 24 through the system established pursuant to section ¹**['10] 8'** of this
 25 act shall be eligible for a special enrollment period pursuant to
 26 subsection b. of this section. The ¹**['program] Department of**
 27 **Banking and Insurance'** shall determine, in accordance with
 28 sections ¹**['4 through 6] 3 and 4'** of this act, whether the individual
 29 is eligible for the State Medicaid program or the NJ FamilyCare
 30 Program, premium tax credits, or cost-sharing reductions.

31 b. (1) ¹**['A] The Department of Banking and Insurance shall**
 32 **establish a'** special enrollment period for the New Jersey
 33 ¹**['Individual Health Coverage Program shall begin on the date the**
 34 **program sends notice of eligibility to the individual.] individual**
 35 **health insurance market.'**

36 (2) The enrollment period described in this section shall last for
 37 a period of time, to be determined by the Department of Banking
 38 and Insurance ¹**['before the start of the calendar year']'**, that shall
 39 not be shorter than 30 days.

40 c. ¹**[' (1)']'** The Department of Banking and Insurance shall
 41 conduct outreach to affected individuals, using methods that may
 42 include written notices and the provision of individualized
 43 assistance by insurance agents and brokers, navigators, tax
 44 preparers, and contractors and staff.

45 ¹**[' (2)']** Notwithstanding any other provision of this act, the
 46 Department of Banking and Insurance may compensate an entity for

1 outreach described in paragraph (1) of this subsection in a manner
2 that reflects, in whole or in part, the number of individuals enrolled
3 under this section by that entity.】¹

4
5 ¹【10.】 8. ¹ a. ¹【On or before September 1, 2021, the】 The¹
6 Department of Labor and Workforce Development shall ¹【begin
7 implementing】 implement¹ a system through which an individual
8 who has filed a claim for unemployment insurance benefits may¹,
9 as part of the claim filing application, indicate that the individual is
10 interested in obtaining minimum essential coverage and¹ consent
11 ¹【, as part of a weekly claim certification,】¹ to the sharing of
12 relevant information collected by the Department of Labor and
13 Workforce Development with the ¹【program, the State-based
14 exchange established pursuant to P.L.2019, c.141 (C.17B:27A-57 et
15 seq.), the】¹ Department of Banking and Insurance¹【,】¹ and the
16 Department of Human Services to determine whether the individual
17 qualifies for the State Medicaid program or the NJ FamilyCare
18 Program, or any other insurance affordability assistance ¹and to
19 support minimum essential coverage outreach and enrollment
20 efforts. If an individual indicates that the individual is interested in
21 obtaining minimum essential coverage and consents to share
22 information pursuant to this subsection, then the Department of
23 Labor and Workforce Development shall notify the Department of
24 Banking and Insurance, which may assess or determine, as
25 appropriate, eligibility for insurance affordability assistance or
26 make, or refer to the Department of Human Services to make, an
27 assessment or determination, as appropriate, of eligibility for the
28 State Medicaid program or the NJ FamilyCare Program¹.

29 b. The Department of Labor and Workforce Development shall
30 enter into an agreement with ¹【the State-based exchange,】¹ the
31 Department of Banking and Insurance¹【,】¹ and the Department of
32 Human Services, before the system described in subsection a. of
33 this section begins to operate, that enables the system to operate in
34 compliance with all applicable State and federal requirements
35 related to privacy, data security, and funding.

36 c. The consent request described in subsection a. of this section
37 shall be prominently placed on the ¹【weekly claim certification
38 form,】 claim filing application¹ in clear and understandable
39 language that is easy to read.

40 d. The Department of Labor and Workforce Development shall
41 cooperate with ¹【the State-based exchange,】¹ the Department of
42 Banking and Insurance¹【,】¹ and the Department of Human Services
43 to claim the maximum amount of available federal funding for the
44 establishment and operation of the system established pursuant to
45 this section.

1 e. To facilitate the most efficient implementation of the system,
2 the Commissioner of Banking and Insurance, the Commissioner of
3 Human Services, and the Commissioner of Labor and Workforce
4 Development may enter into agreements, adopt regulations and
5 guidelines, establish accounts, conduct trainings, provide public
6 information, educate tax preparers, and take any other steps as may
7 be necessary to accomplish the purpose of the system.

8
9 19. Section 2 of P.L.2019, c.141 (C.17B:27A-58) is amended to
10 read as follows:

11 2. a. Notwithstanding any other law to the contrary, the
12 Department of Banking and Insurance shall have the authority to
13 operate a State-based exchange and coordinate the operations of the
14 exchange with the operations of the New Jersey Individual Health
15 Coverage Program and the New Jersey Small Employer Health
16 Benefits Program, including reorganization of the boards, as the
17 commissioner deems appropriate. The department's authority to
18 regulate the insurance market shall be separate and distinct from the
19 department's duty to oversee exchange operations, to ensure the best
20 interests of and protection for consumers of the State. The
21 commissioner may require that all plans in the individual and small
22 employer markets be made available for comparison on the State-
23 based exchange, but nothing in this section shall allow the
24 commissioner to require all plans in the individual and small
25 employer markets to be purchased exclusively on the State-based
26 exchange. The department shall coordinate the operations of the
27 exchange with the operations of the State Medicaid program
28 established pursuant to P.L.1968, c.413 (C.30:4D-1 et seq.) and the
29 NJ FamilyCare Program established pursuant to P.L.2005, c.156
30 (C.30:4J-8 et al.) to determine eligibility for those programs as soon
31 as practicable.

32 b. The Commissioner of Human Services, in consultation with
33 the Commissioner of Banking and Insurance, shall submit a
34 proposal for available federal financial participation funds to the
35 Centers for Medicare & Medicaid Services of the U.S. Department
36 of Health and Human Services pursuant to 42 C.F.R. 433.112 for
37 the Medicaid eligibility platform and the exchange to be integrated.
38 Notwithstanding the foregoing, the Department of Banking and
39 Insurance may proceed to implement the provisions of this act,
40 including the operation of the State-based exchange.

41 c. The Commissioner of Banking and Insurance shall have the
42 authority to require that plans offered on the exchange conform
43 with standardized plan designs that provide for standardized cost-
44 sharing for covered health services.

45 d. The Commissioner of Banking and Insurance shall establish
46 an advisory committee to provide advice to the commissioner
47 concerning the operation of the exchange and the implementation of
48 the New Jersey Easy Enrollment Health Insurance Program

1 established pursuant to P.L. , c. (C.) (pending before the
2 Legislature as this bill). The advisory committee shall include at
3 least nine members, as follows:

4 (1) The Commissioner of Banking and Insurance, or a designee,
5 who shall serve ex-officio;

6 (2) The Commissioner of Human Services, or a designee, who
7 shall serve ex-officio;

8 (3) the Commissioner of Health, or a designee, who shall serve
9 ex-officio; and

10 (4) six public members, who shall be residents of the State,
11 appointed by the Commissioner of Banking and Insurance. Each
12 public member shall have demonstrated experience in one or more
13 of the following areas: health insurance consumer advocacy;
14 individual health insurance coverage; small employer health
15 insurance coverage; health benefits plan marketing; the provision of
16 health care services; or academic or professional research relating
17 to health insurance.

18 (cf: P.L.2019, c.141, s.2)¹

19
20 ¹10. R.S.54:50-9 is amended to read as follows:

21 54:50-9. Nothing herein contained shall be construed to prevent:

22 a. The delivery to a taxpayer or the taxpayer's duly authorized
23 representative of a copy of any report or any other paper filed by
24 the taxpayer pursuant to the provisions of this subtitle or of any
25 such State tax law;

26 b. The publication of statistics so classified as to prevent the
27 identification of a particular report and the items thereof;

28 c. The director, in the director's discretion and subject to
29 reasonable conditions imposed by the director, from disclosing the
30 name and address of any licensee under any State tax law, unless
31 expressly prohibited by such State tax law;

32 d. The inspection by the Attorney General or other legal
33 representative of this State of the reports or files relating to the
34 claim of any taxpayer who shall bring an action to review or set
35 aside any tax imposed under any State tax law or against whom an
36 action or proceeding has been instituted in accordance with the
37 provisions thereof;

38 e. The examination of said records and files by the
39 Comptroller, State Auditor or State Commissioner of Finance, or by
40 their respective duly authorized agents;

41 f. The furnishing, at the discretion of the director, of any
42 information contained in tax reports or returns or any audit thereof
43 or the report of any investigation made with respect thereto, filed
44 pursuant to the tax laws, to the taxing officials of any other state,
45 the District of Columbia, the United States and the territories
46 thereof, providing said jurisdictions grant like privileges to this
47 State and providing such information is to be used for tax purposes
48 only;

1 g. The furnishing, at the discretion of the director, of any
2 material information disclosed by the records or files to any law
3 enforcing authority of this State who shall be charged with the
4 investigation or prosecution of any violation of the criminal
5 provisions of this subtitle or of any State tax law;

6 h. The furnishing by the director to the State agency
7 responsible for administering the Child Support Enforcement
8 program pursuant to Title IV-D of the federal Social Security Act,
9 Pub.L.93-647 (42 U.S.C. s.651 et seq.), with the names, home
10 addresses, social security numbers and sources of income and assets
11 of all absent parents who are certified by that agency as being
12 required to pay child support, upon request by the State agency and
13 pursuant to procedures and in a form prescribed by the director;

14 i. The furnishing by the director to the Board of Public
15 Utilities any information contained in tax information statements,
16 reports or returns or any audit thereof or a report of any
17 investigation made with respect thereto, as may be necessary for the
18 administration of P.L.1991, c.184 (C.54:30A-18.6 et al.) and
19 P.L.1997, c.162 (C.54:10A-5.25 et al.);

20 j. The furnishing by the director to the Director of the Division
21 of Alcoholic Beverage Control in the Department of Law and
22 Public Safety any information contained in tax information
23 statements, reports or returns or any audit thereof or a report of any
24 investigation made with respect thereto, as may be relevant, in the
25 discretion of the director, in any proceeding conducted for the
26 issuance, suspension or revocation of any license authorized
27 pursuant to Title 33 of the Revised Statutes;

28 k. The inspection by the Attorney General or other legal
29 representative of this State of the reports or files of any tobacco
30 product manufacturer, as defined in section 2 of P.L.1999, c.148
31 (C.52:4D-2), for any period in which that tobacco product
32 manufacturer was not or is not in compliance with subsection a. of
33 section 3 of P.L.1999, c.148 (C.52:4D-3), or of any licensed
34 distributor as defined in section 102 of P.L.1948, c.65 (C.54:40A-
35 2), for the purpose of facilitating the administration of the
36 provisions of P.L.1999, c.148 (C.52:4D-1 et seq.);

37 l. The furnishing, at the discretion of the director, of
38 information as to whether a contractor or subcontractor holds a
39 valid business registration as defined in section 1 of P.L.2001, c.134
40 (C.52:32-44);

41 m. The furnishing by the director to a State agency as defined in
42 section 1 of P.L.1995, c.158 (C.54:50-24) the names of licensees
43 subject to suspension for non-payment of State tax indebtedness
44 pursuant to P.L.2004, c.58 (C.54:50-26.1 et al.);

45 n. The release to the United States Department of the Treasury,
46 Bureau of Financial Management Service, or its successor of
47 relevant taxpayer information for purposes of implementing a
48 reciprocal collection and offset of indebtedness agreement entered

1 into between the State of New Jersey and the federal government
2 pursuant to section 1 of P.L.2006, c.32 (C.54:49-12.7);

3 o. The examination of said records and files by the
4 Commissioner of Health and Senior Services, the Commissioner of
5 Human Services, the Medicaid Inspector General, or their
6 respective duly authorized agents, pursuant to section 5 of
7 P.L.2007, c.217 (C.26:2H-18.60e), section 3 of P.L.1968, c.413
8 (C.30:4D-3), or section 5 of P.L.2005, c.156 (C.30:4J-12);

9 p. The furnishing at the discretion of the director of employer
10 provided wage and tax withholding information contained in tax
11 reports or returns filed pursuant to N.J.S.54A:7-2, 54A:7-4 and
12 54A:7-7, to the designated municipal officer of a municipality
13 authorized to impose an employer payroll tax pursuant to the
14 provisions of Article 5 (Employer Payroll Tax) of the "Local Tax
15 Authorization Act," P.L.1970, c.326 (C.40:48C-14 et seq.), for the
16 limited purpose of verifying the payroll information reported by
17 employers subject to the employer payroll tax;

18 q. The furnishing by the director to the Commissioner of Labor
19 and Workforce Development of any information, including, but not
20 limited to, tax information statements, reports, audit files, returns,
21 or reports of any investigation for the purpose of labor market
22 research or assisting in investigations pursuant to any State wage,
23 benefit or tax law as enumerated in section 1 of P.L.2009, c.194
24 (C.34:1A-1.11); or pursuant to P.L.1940, c.153 (C.34:2-21.1 et
25 seq.).

26 r. The furnishing by the director to the New Jersey Economic
27 Development Authority any information contained in tax
28 information statements, reports or returns, or any audit thereof or a
29 report of any investigation made with respect thereto, as may be
30 relevant to assist the authority in the implementation of programs
31 through which grants, loans, tax credits, or other forms of financial
32 assistance are provided. The director shall provide to the New
33 Jersey Economic Development Authority, upon request, such
34 information.

35 s. The furnishing by the director to the Commissioner of
36 Banking and Insurance of any information, including, but not
37 limited to, tax information statements, reports, audit files, returns,
38 or reports of any investigation for the purpose of assisting in
39 investigations pursuant to any insurance fraud investigation as
40 enumerated in P.L.1983, c.320 (C.17:33A-1 et seq.).

41 t. The furnishing by the director to the Commissioner of
42 Banking and Insurance or the Commissioner of Human Services of
43 any information contained in tax reports or returns for the purpose
44 of determining a taxpayer's eligibility for insurance affordability
45 assistance, the State Medicaid program, or the NJ FamilyCare
46 Program and to otherwise support minimum essential coverage
47 outreach and enrollment efforts.

48 (cf: P.L.2021, c.167, s.6)¹

- 1 11. 'This act shall take effect immediately.'¹
- 2 a. '(1)' Except as provided in 'paragraph (2) of this' subsection
3 '[b. of this section,] , sections 2 through 6 of' this act '[shall take
4 effect immediately and]' shall apply to returns filed for taxable
5 years beginning after December 31, '[2020] 2022'¹.
- 6 '[b.] (2)' If the State Treasurer determines, after consultation
7 with the Department of Banking and Insurance '[and the
8 Department of Labor and Workforce Development]'¹, that the
9 implementation of 'sections 2 through 6 of' this act is not
10 administratively feasible for taxable years beginning after
11 December 31, '[2020] 2022'¹, the Treasurer may delay
12 implementation of 'sections 2 through 6 of' this act to '[taxable
13 years beginning after December 31, 2021] begin as soon as feasible
14 thereafter.
- 15 b. (1) Except as provided in paragraph (2) of this subsection,
16 sections 7 and 8 of this act shall apply to claims filed after the first
17 day of the fifth month next following the date of enactment.
- 18 (2) If the Department of Labor and Workforce Development
19 determines, after consultation with the Department of Banking and
20 Insurance, that the implementation of sections 7 and 8 of this act is
21 not administratively feasible beginning after the first day of the fifth
22 month next following the date of enactment, the Department of
23 Labor and Workforce Development may delay implementation of
24 sections 7 and 8 of this act to begin as soon as feasible thereafter'¹.