



## Department of Revenue



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## Legal - Public Hearing, February 4, 2008

### **NOTICE OF PUBLIC HEARING**

Pursuant to the provisions of General Laws Chapter 14, Section 6(1), Chapter 30A, Section 2, and Chapter 62C, Section 3, the Commissioner will hold a public hearing on the following proposed regulation:

### **830 CMR 111M.2.1: Health Insurance Individual Mandate, Personal Income Tax**

#### **Return Requirements**

#### **Scheduled Hearing Date:**

Monday, February 4, 2008 at 12:00 p.m.

Gardner Auditorium

State House

Boston, Massachusetts 02133

#### **Subject Matter:**

This proposed regulation explains the various aspects of the health insurance individual mandate, including the need for

taxpayers to declare health insurance coverage on their Massachusetts income tax return, exceptions to the mandate, calculation of any applicable penalties, employer reporting responsibilities under G.L. c. 62C, § 8B, and appeal rights of taxpayers in connection with the penalty under G.L. c. 111M, § 2.

**Information:**

Copies of the proposed regulation will be sent electronically via e-mail to practitioners who are on the Rulings and Regulations Bureau's e-mail list. In addition the proposed regulation is posted on the Department of Revenue's Web site at: [http://www.dor.state.ma.us/rul\\_reg](http://www.dor.state.ma.us/rul_reg) Hard copies of the proposed regulation may be obtained from the Rulings and Regulations Bureau, Post Office Box 9566, Boston, Massachusetts 02114-9566. Written comments in advance of the hearing are encouraged and should be sent to the Rulings and Regulations Bureau. Alternatively, comments may be emailed to [RulesandRegs@dor.state.ma.us](mailto:RulesandRegs@dor.state.ma.us) or faxed to 617-626-3290. All persons desiring to be heard on this matter should appear at the designated time and place.

/s/ Henry Dormitzer  
Henry Dormitzer  
Commissioner of Revenue