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Congress of the United States
House of Representatives

December 29, 2014

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Ms. Marilyn Tavenner
Administrator
Centers for Medicare and Medicaid Services
Department of Health and Human Services
200 Independence Ave SW
Washington, D.C. 20201

Dear Ms. Tavenner:

I write to urge your office to authorize a 60-day Special Enrollment Period to be triggered when a taxpayer making a Shared Responsibility Payment files his or her 2014 federal income tax return after Open Enrollment ends. While the shared responsibility provision of the Affordable Care Act (ACA)—and the corresponding payment—has been part of the public debate over the law since its passage, taxpayers will begin making this payment for the first time when they file taxes this year.

Although some taxpayers will file their taxes before the end of Open Enrollment on February 15, many will file much closer to the April 15 deadline or even later, if they receive an extension. Many taxpayers will see the financial consequence of their decision not to enroll in health insurance for the first time when they make the Shared Responsibility Payment. At this point, they will be taxed for their failure to acquire insurance for 2014 and, if the Open Enrollment period has passed and no Special Enrollment Period is granted, it will be too late for them to acquire insurance for 2015, absent a qualifying life event. A Special Enrollment Period for those who file between the Open Enrollment Periods and who have also been assessed a Shared Responsibility Payment would serve as timely encouragement to enroll in coverage.

Without such action by your office, up to nine months would pass before Open Enrollment begins again for 2016. Keeping uninsured taxpayers from being able to enroll for such a significant time would be a lost opportunity to work towards the central objective of the ACA: lowering the number of uninsured in America.

This tax filing season is certain to raise awareness of some of the mechanics involved in making the Shared Responsibility Payment. A Special Enrollment Period for this population would highlight the heightened availability of affordable, quality health insurance in America due to the ACA.

I look forward to your prompt reply.

Sincerely,



Lloyd Doggett