

STATE OF NEW YORK

8157--A

2025-2026 Regular Sessions

IN SENATE

May 15, 2025

Introduced by Sens. RAMOS, LIU -- read twice and ordered printed, and when printed to be committed to the Committee on Health -- recommitted to the Committee on Health in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the public health law, the tax law and the state finance law, in relation to enacting the "NYS health care tax reform act"

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Short title. This act shall be known and may be cited as
2 the "NYS health care tax reform act".

3 § 2. Legislative findings. The legislature hereby finds that:

4 The affordability of health care and health insurance is extremely
5 important in ensuring that the maximum number of New York state resi-
6 dents can obtain high quality affordable health care.

7 Health care and health insurance are currently subject to several
8 taxes that directly and indirectly increase the cost of health insurance
9 coverage, including an annual flat tax on all privately insured people
10 in New York state called the covered lives assessment and a 9.63% sales
11 tax surcharge on certain hospital based health services (HCRA taxes).

12 Collectively, the taxes on health care, health insurance, and other
13 taxes were budgeted at \$6.5 billion in the FY 2025 state budget. These
14 taxes are now the fourth largest revenue source for the state behind
15 only the personal income, sales, and broad-based business taxes. These
16 taxes have been increased fourteen times since the program began in
17 1997. The program is now far larger and is used for purposes never
18 originally contemplated when first enacted.

19 The taxes on health care and health insurance are fundamentally
20 regressive taxes because the taxes are unrelated to a consumer's wealth
21 or ability to pay, directly impact hospitalization costs at a time when
22 consumers are facing some of their greatest health care challenges,

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 directly increase the cost of health insurance, and are counterproduc-
2 tive to the public policy objective of making health insurance as
3 affordable as possible. Even worse, these taxes are levied in a horribly
4 unfair manner. They are levied on employees and their employers who are
5 doing the right thing by providing employer-based health benefits.
6 Employers who provide no health benefits to hourly workers, including
7 some of the largest employers in the state, pay nothing.

8 It is therefore the intent of the legislature that these HCRA taxes be
9 repealed and replaced so as to maintain the revenue needed to continue
10 all of the public goods services currently provided under HCRA (includ-
11 ing but not limited to indigent care grants, subsidies to medical malp-
12 ractice insurers, and the creation of a diverse pool of physicians in
13 training), as well as subsidies toward the state share of Medicaid
14 payments currently provided through HCRA. Repeal of the current HCRA
15 taxes may only occur in connection with the preservation of all the
16 public goods and maintenance of the currently budgeted subsidy to the
17 state share of Medicaid.

18 § 3. Subparagraph (i) of paragraph (b) and paragraphs (c), (d) and (e)
19 of subdivision 2 of section 2807-j of the public health law, as amended
20 by section 50 of part B of chapter 58 of the laws of 2009, are amended
21 to read as follows:

22 (i) the sum of (A) eight and eighteen-hundredths percent, provided,
23 however, that for services provided on and after July first, two thou-
24 sand three, the percentage shall be eight and eighty-five hundredths
25 percent, and further provided that for services provided on and after
26 January first, two thousand six, the percentage shall be eight and nine-
27 ty-five hundredths percent, and further provided that for services
28 provided on and after April first, two thousand nine, the percentage
29 shall be nine and sixty-three hundredths percent, and provided that for
30 services provided on and after April first, two thousand twenty-six, the
31 percentage shall be zero percent, plus (B) twenty-four percent,
32 provided, however, that for services provided on and after July first,
33 two thousand three, the percentage shall be twenty-five and ninety-seven
34 hundredths percent, and further provided that for services provided on
35 and after January first, two thousand six, the percentage shall be twen-
36 ty-six and twenty-six hundredths percent, and further provided that for
37 services provided on and after April first, two thousand nine, the
38 percentage shall be twenty-eight and twenty-seven hundredths percent,
39 and provided that for services provided on and after April first, two
40 thousand twenty-six, the percentage shall be zero percent, and plus (C)
41 for a specified third-party payor as defined in subdivision one-a of
42 section twenty-eight hundred seven-s of this article the percentage
43 allowance applicable for a general hospital for inpatient hospital
44 services pursuant to subdivision two of section twenty-eight hundred
45 seven-s of this article;

46 (c) If an election in accordance with subdivision five of this section
47 is in effect for a third-party payor and in addition in accordance with
48 section twenty-eight hundred seven-t of this article for a specified
49 third-party payor, the total percentage allowance factor shall be
50 reduced to eight and eighteen-hundredths percent, provided, however,
51 that for services provided on and after July first, two thousand three
52 the total percentage allowance factor shall be reduced to eight and
53 eighty-five hundredths percent, and further provided that for services
54 provided on and after January first, two thousand six, the total
55 percentage allowance factor shall be reduced to eight and ninety-five
56 hundredths percent, and further provided that for services provided on

1 and after April first, two thousand nine, the total percentage allowance
2 factor shall be reduced to nine and sixty-three hundredths percent, and
3 further provided that for services provided on and after April first,
4 two thousand twenty-six, the total percentage allowance factor shall be
5 zero percent.

6 (d) The total percentage allowance for payments by governmental agen-
7 cies, as determined in accordance with paragraphs (a) and (a-1) of
8 subdivision one of section twenty-eight hundred seven-c of this article
9 as in effect on December thirty-first, nineteen hundred ninety-six, or
10 health maintenance organizations for services provided to subscribers
11 eligible for medical assistance pursuant to title eleven of article five
12 of the social services law, or approved organizations for services
13 provided to subscribers eligible for the family health plus program
14 pursuant to title eleven-D of article five of the social services law,
15 shall be five and ninety-eight-hundredths percent, provided, however,
16 that for services provided on and after July first, two thousand three
17 the total percentage allowance shall be six and forty-seven hundredths
18 percent, and further provided that for services provided on and after
19 January first, two thousand six, the total percentage allowance shall be
20 six and fifty-four hundredths percent, and further provided that for
21 services provided on and after April first, two thousand nine, the total
22 percentage allowance shall be seven and four hundredths percent, and
23 further provided that for services provided on and after April first,
24 two thousand twenty-six, the total percentage allowance shall be zero
25 percent, except that an entity covered by paragraph a of subdivision one
26 of section twenty-eight hundred seven-c of this article may choose
27 whether to apply surcharges and assessments pursuant to this section to
28 its own health benefits and services provided for its own employees and
29 their covered lives or to health maintenance organizations for services
30 provided to subscribers eligible for medical assistance pursuant to
31 title eleven of article five of the social services law, or approved
32 organizations for services provided to subscribers eligible for the
33 family health plus program pursuant to title eleven-D of article five of
34 the social services law.

35 (e) The total percentage allowance for payments for services provided
36 by designated providers of services for which there is no third-party
37 coverage in whole or in part shall be eight and eighteen-hundredths
38 percent, provided, however, that for services provided on and after July
39 first, two thousand three the total percentage allowance shall be eight
40 and eighty-five hundredths percent, and further provided that for
41 services provided on and after January first, two thousand six, the
42 total percentage allowance shall be eight and ninety-five hundredths
43 percent, and further provided that for services provided on and after
44 April first, two thousand nine, the total percentage allowance shall be
45 nine and sixty-three hundredths percent, and further provided that for
46 services provided on and after April first, two thousand twenty-six, the
47 total percentage allowance shall be zero percent. This paragraph shall
48 not apply to patient deductibles and coinsurance amounts.

49 § 4. Subparagraph (iv) of paragraph (c) of subdivision 2 of section
50 2807-s of the public health law, as added by section 21 of part A of
51 chapter 58 of the laws of 2007, is amended to read as follows:

52 (iv) The regional percentage allowance for [~~periods on and after~~] July
53 first, two thousand seven through March thirtieth, two thousand twenty-
54 six, for all general hospitals in the region applicable to specified
55 third-party payors, and applicable to related patient coinsurance and
56 deductible amounts, shall be the same regional percentage allowance

1 calculated pursuant to subparagraph (iii) of this paragraph for the
2 period January first, two thousand six through June thirtieth, two thou-
3 sand seven.

4 § 5. The tax law is amended by adding a new section 1510-a to read as
5 follows:

6 § 1510-a. Public goods and Medicaid subsidy surcharge on insurance
7 corporations. (a) Beginning on April first, two thousand twenty-six and
8 expiring on March thirty-first, two thousand twenty-nine, in addition to
9 any taxes imposed on insurance corporations pursuant to section fifteen
10 hundred ten of this article, and except as hereinafter provided, for
11 taxable years beginning January first, two thousand twenty-six, every
12 domestic insurance corporation, every foreign insurance corporation, and
13 every alien insurance corporation, other than such corporations trans-
14 acting the business of life insurance, which are (1) authorized to tran-
15 sact business in this state under a certificate of authority from the
16 superintendent of financial services or (2) a risk retention group as
17 defined in subsection (n) of section five thousand nine hundred two of
18 the insurance law, shall, to support the provision of public goods
19 provided for in sections twenty-eight hundred seven-l, twenty-eight
20 hundred seven-m, and twenty-eight hundred seven-v of the public health
21 law, to support the state share of Medicaid and for the privilege of
22 exercising corporate franchises or for carrying on business in a corpo-
23 rate or organized capacity within this state, and in addition to any
24 other taxes imposed for such privilege, pay a surcharge on the tax
25 liability owed for all gross direct premiums, less return premiums ther-
26 eon, written on risks located or resident in this state.

27 (b) (1) The rate of the surcharge imposed by this section shall be
28 thirty-six and two-tenths percent on the tax liability owed for all
29 gross direct premiums, less return premiums thereon, written on risks
30 located or resident in this state, provided, however, that on and after
31 January first, two thousand twenty-seven, the surcharge percentage shall
32 be forty-three percent, and further provided that on and after January
33 first, two thousand twenty-eight, the surcharge percentage shall be
34 fifty-five percent.

35 (2) Notwithstanding the provisions of paragraph one of this subdivi-
36 sion, for any employer subject to the surcharge pursuant to this section
37 that contributes for employee health benefits, and where the employee
38 cost of the health benefit plan does not exceed an affordable employee
39 contribution for health benefits as defined in the affordable care act
40 and implementing regulations and as modified annually by the federal
41 internal revenue service, the rate of surcharge shall instead be eigh-
42 teen and four-tenths percent, provided, however, that on and after Janu-
43 ary first, two thousand twenty-seven, the surcharge percentage shall be
44 seventeen percent, and further provided that on and after January first,
45 two thousand twenty-eight, the surcharge percentage shall be fourteen
46 and five-tenths percent.

47 § 6. The tax law is amended by adding a new section 220 to read as
48 follows:

49 § 220. Public goods and Medicaid subsidy surcharge on business corpo-
50 rations. 1. Except for (a) employers of fewer than fifty employees or
51 full time equivalents in a calendar year where such employers are not
52 "contractors" engaged in "construction" as such terms are defined in
53 article twenty-five-B of the labor law, and (b) "contractors" engaged in
54 "construction", as such terms are defined in article twenty-five-B of
55 the labor law, whose gross revenue is less than five million dollars
56 annually, beginning on April first, two thousand twenty-six and expiring

1 on March thirty-first, two thousand twenty-nine, and as hereinafter
2 provided, for taxable years beginning January first, two thousand twen-
3 ty-six, and except for corporations taxed pursuant to section fifteen
4 hundred ten-a of this chapter, every domestic corporation, every foreign
5 corporation and every alien corporation authorized to transact business
6 in this state under a certificate of authority from the secretary of
7 state shall, to support the provision of public goods provided for in
8 sections twenty-eight hundred seven-l, twenty-eight hundred seven-m, and
9 twenty-eight hundred seven-v of the public health law, to support the
10 state share of Medicaid and for the privilege of exercising corporate
11 franchises or for carrying on business in a corporate or organized
12 capacity within this state, and in addition to any other taxes imposed
13 for such privilege, pay a franchise tax surcharge, upon the basis of its
14 business income base, or upon such other basis as may be applicable as
15 provided by this article.

16 2. (a) In addition to any tax imposed, there shall be a surcharge of
17 thirty-six and two-tenths percent, upon the tax liability provided by
18 this article, provided, however, that on and after January first, two
19 thousand twenty-seven, the surcharge percentage shall be forty-three
20 percent, and further provided that on and after January first, two thou-
21 sand twenty-eight, the surcharge percentage shall be fifty-five percent.

22 (b) Notwithstanding the provisions of paragraph (a) of this subdivi-
23 sion, for any employer subject to the surcharge pursuant to this section
24 that contributes for employee health benefits, and where the employee
25 cost of the health benefit plan does not exceed an affordable employee
26 contribution for health benefits as defined in the affordable care act
27 and implementing regulations and as modified annually by the federal
28 internal revenue service, the rate of surcharge shall instead be eigh-
29 teen and four-tenths percent, provided, however, that on and after Janu-
30 ary first, two thousand twenty-seven, the surcharge percentage shall be
31 seventeen percent, and further provided that on and after January first,
32 two thousand twenty-eight, the surcharge percentage shall be fourteen
33 and five-tenths percent.

34 § 7. The tax law is amended by adding a new section 866-a to read as
35 follows:

36 § 866-a. Public goods and Medicaid subsidy surcharge on pass-through
37 entities. (a) Any entity electing to be taxed pursuant to this article
38 shall, to support the provision of public goods provided for in sections
39 twenty-eight hundred seven-l, twenty-eight hundred seven-m, and twenty-
40 eight hundred seven-v of the public health law, to support the state
41 share of Medicaid and for the privilege of exercising corporate fran-
42 chises or for carrying on business in a corporate or organized capacity
43 within this state, and in addition to any other taxes imposed for such
44 privilege, pay a surcharge upon the basis of its business income base,
45 excluding income credited pursuant to section eight hundred sixty-three
46 of this article, or upon such other basis as may be applicable as
47 provided by this article.

48 (b) (1) In addition to any tax imposed, there shall be a surcharge of
49 thirty-six and two-tenths percent upon the tax liability provided by
50 this article, provided, however, that on and after January first, two
51 thousand twenty-seven, the surcharge percentage shall be forty-three
52 percent, and further provided that on and after January first, two thou-
53 sand twenty-eight, the surcharge percentage shall be fifty-five percent.

54 (2) Notwithstanding the provisions of paragraph one of this
55 subsection, for any employer subject to the surcharge pursuant to this
56 section that contributes for employee health benefits, and where the

employee cost of the health benefit plan does not exceed an affordable employee contribution for health benefits as defined in the affordable care act and implementing regulations and as modified annually by the federal internal revenue service, the rate of surcharge shall instead be eighteen and four-tenths percent, provided, however, that on and after January first, two thousand twenty-seven, the surcharge percentage shall be seventeen percent, and further provided that on and after January first, two thousand twenty-eight, the surcharge percentage shall be fourteen and five-tenths percent.

§ 8. Paragraph 3 of subsection (c) of section 658 of the tax law, as amended by section 1 of part H-1 of chapter 57 of the laws of 2009, subparagraph (A) as amended by section 13 of part Q of chapter 60 of the laws of 2016, and subparagraph (E) as added by section 13 of part S of chapter 59 of the laws of 2015, is amended to read as follows:

(3) Filing fees. (A) Every subchapter K limited liability company, every limited liability company that is a disregarded entity for federal income tax purposes, and every partnership which has any income derived from New York sources, determined in accordance with the applicable rules of section six hundred thirty-one of this article as in the case of a nonresident individual, shall on or before the fifteenth day of the third month following the close of each taxable year make a payment of a filing fee and filing fee surcharge. The amount of the filing fee [~~is~~] and filing fee surcharge are the [~~amount~~] amounts set forth in subparagraph (B) of this paragraph. The minimum filing fee is twenty-five dollars for taxable years beginning in two thousand eight and thereafter. Limited liability companies that are disregarded entities for federal income tax purposes must pay a filing fee of twenty-five dollars for taxable years beginning on or after January first, two thousand eight.

(B) (i) The filing fee and filing fee surcharge will be based on the New York source gross income of the limited liability company or partnership for the taxable year immediately preceding the taxable year for which the fee is due. If the limited liability company or partnership does not have any New York source gross income for the taxable year immediately preceding the taxable year for which the fee is due, the limited liability company or partnership shall pay the minimum filing fee. Partnerships, other than limited liability partnerships under article eight-B of the partnership law and foreign limited liability partnerships, with less than one million dollars in New York source gross income are exempt from the filing fee. New York source gross income is the sum of the partners' or members' shares of federal gross income from the partnership or limited liability company derived from or connected with New York sources, determined in accordance with the provisions of section six hundred thirty-one of this article as if those provisions and any related provisions expressly referred to a computation of federal gross income from New York sources. For this purpose, federal gross income is computed without any allowance or deduction for cost of goods sold.

(ii) The amount of the filing fee for taxable years beginning on or after January first, two thousand eight will be determined in accordance with the following table:

If the New York source gross income is:	The fee is:
not more than \$100,000	\$25
more than \$100,000 but not over \$250,000	\$50
more than \$250,000 but not over \$500,000	\$175
more than \$500,000 but not over \$1,000,000	\$500

1	more than \$1,000,000 but not over \$5,000,000	\$1,500
2	more than \$5,000,000 but not over \$25,000,000	\$3,000
3	Over \$25,000,000	\$4,500

4 (iii) The amount of the filing fee surcharge for taxable years begin-
 5 ning on or after January first, two thousand twenty-six will be deter-
 6 mined in accordance with the following table:

7	<u>If the New York source gross income is:</u>	<u>The surcharge is:</u>
8	<u>not more than \$1,000,000</u>	<u>\$0</u>
9	<u>more than \$1,000,000 but not over \$5,000,000</u>	<u>\$1,000</u>
10	<u>more than \$5,000,000 but not over \$10,000,000</u>	<u>\$4,000</u>
11	<u>more than \$10,000,000 but not over \$25,000,000</u>	<u>\$10,000</u>
12	<u>more than \$25,000,000 but not over \$100,000,000</u>	<u>\$35,000</u>
13	<u>more than \$100,000,000 but not over \$500,000,000</u>	<u>\$175,000</u>
14	<u>more than \$500,000,000 but not over \$1,000,000,000</u>	<u>\$450,000</u>
15	<u>Over \$1,000,000,000</u>	<u>\$1,200,000</u>

16 (C) No credits provided by this article may be taken against the fee
 17 or surcharge imposed by this paragraph.

18 (D) Where the filing fee or surcharge is not timely paid, it shall be
 19 paid upon notice and demand and shall be assessed, collected and paid in
 20 the same manner as taxes, and for those purposes any reference in this
 21 article to tax imposed by this article shall be deemed also to refer to
 22 this filing fee and surcharge.

23 (E) Notwithstanding the provisions of subsection (e) of section six
 24 hundred ninety-seven of this article, the commissioner shall provide the
 25 statements and other required information included on the filing fee and
 26 surcharge payment form under section three hundred one of the limited
 27 liability company law, subdivision (g) of section 121-1500 of the part-
 28 nership law, and subdivision (f) of section 121-1502 of the partnership
 29 law, to the secretary of state for filing. Such provision may also
 30 include a copy or image of that portion of the report solely pertinent
 31 to such information to the extent feasible. The commissioner may also
 32 provide information on noncompliance.

33 (F) The filing fee surcharge set forth in clause (iii) of subparagraph
 34 (B) of this paragraph shall be collected for the purpose of supporting
 35 the provision of public goods provided for in sections twenty-eight
 36 hundred seven-l, twenty-eight hundred seven-m and twenty-eight hundred
 37 seven-v of the public health law.

38 § 9. The tax law is amended by adding a new section 221 to read as
 39 follows:

40 § 221. Public goods and Medicaid subsidy surcharge on misclassified
 41 workers. 1. A tax shall be imposed on any business corporation or other
 42 entity described pursuant to subdivision two of this section. Such tax
 43 shall be applied for each worker performing services, who is classified
 44 as an independent contractor, and who is not provided health benefits by
 45 the corporation or entity's health benefit plan which does not exceed an
 46 affordable employee contribution for health benefits as defined in the
 47 affordable care act and implementing regulations and as modified annual-
 48 ly by the federal internal revenue service.

49 2. Business entities taxed pursuant to this section include:

50 (a)(i) Any business corporation or other entity that (1) uses an
 51 online platform or digital network to connect consumers to workers to
 52 provide personal services, including but not limited to passenger trans-
 53 portation, shopping and delivery services, domestic services, or similar

1 staffing and labor services, and (2) establishes the gross amounts
 2 earned by the worker, establishes the amounts charged to the consumer,
 3 collects payment from the consumer, pays the worker, or any combination
 4 of the foregoing.

5 (ii) Where a business corporation or other entity uses an online plat-
 6 form or digital network for the purposes of providing prearranged
 7 passenger transportation, this paragraph shall not apply unless such
 8 corporation or entity is a transportation network company, pursuant to
 9 article forty-four-B of the vehicle and traffic law, or a high-volume
 10 for-hire service, as defined in section 19-502 of the administrative
 11 code of the city of New York.

12 (b) Any business corporation or other entity which is a "contractor"
 13 engaged in "construction" as such terms are defined in article twenty-
 14 five-B of the labor law, and where the worker is not deemed a separate
 15 business entity pursuant to section eight hundred sixty-one-c of the
 16 labor law.

17 (c) Any business corporation or other entity which contracts with
 18 delivery drivers who are not employees of the business and are not
 19 covered by paragraph (a) or (b) of this subdivision.

20 3. The amount of the tax per worker for taxable years beginning on or
 21 after January first, two thousand twenty-six shall be determined in
 22 accordance with the following table:

<u>If the number of workers is:</u>	<u>The tax per worker is:</u>
<u>not more than ten</u>	<u>\$0</u>
<u>between eleven and twenty-five</u>	<u>\$500</u>
<u>between twenty-six and fifty</u>	<u>\$750</u>
<u>between fifty-one and one hundred</u>	<u>\$1,500</u>
<u>more than one hundred</u>	<u>\$2,000</u>

29 § 10. Subdivision (a) of section 92-dd of the state finance law, as
 30 amended by section 2 of part UU of chapter 59 of the laws of 2019, is
 31 amended to read as follows:

32 (a) On and after April first, two thousand five, such fund shall
 33 consist of the revenues heretofore and hereafter collected or required
 34 to be deposited pursuant to paragraph (a) of subdivision eighteen of
 35 section twenty-eight hundred seven-c, and sections twenty-eight hundred
 36 seven-j, twenty-eight hundred seven-s and twenty-eight hundred seven-t
 37 of the public health law, subdivision (b) of section four hundred eight-
 38 y-two, clause (iii) of subparagraph (B) of paragraph three of subsection
 39 (c) of section six hundred fifty-eight and [~~section~~] sections fifteen
 40 hundred ten-a, two hundred twenty, eight hundred sixty-six-a and eleven
 41 hundred eighty-six of the tax law and required to be credited to the
 42 tobacco control and insurance initiatives pool, subparagraph (0) of
 43 paragraph four of subsection (j) of section four thousand three hundred
 44 one of the insurance law, section twenty-seven of part A of chapter one
 45 of the laws of two thousand two and all other moneys credited or trans-
 46 ferred thereto from any other fund or source pursuant to law.

47 § 11. 1. Beginning April 1, 2027, the department of health, in cooper-
 48 ation with the NY State of Health, the Official Health Plan Marketplace
 49 established pursuant to title 7 of article 2 of the public health law,
 50 shall by April 1 of each subsequent year report to the legislature the
 51 following:

52 (a) The number of medical assistance recipients who: (i) upon enroll-
 53 ment or recertification had reported being employed, and beginning with
 54 the 2027 report, the month and year they reported being hired; or (ii)

1 upon enrollment or recertification had reported being the dependent of
2 someone who was employed, and beginning with the 2027 report, the month
3 and year they reported the employed person was hired. For recipients
4 identified under subparagraphs (i) and (ii) of this paragraph, the
5 department shall report the basis for their medical assistance eligibil-
6 ity, including but not limited to: family medical coverage, transitional
7 medical assistance, children's medical coverage, aged coverage, or
8 coverage for individuals with disabilities; member months; and the total
9 cost to the state for these recipients, expressed as general fund-state
10 and general fund-federal dollars. Such information shall be reported by
11 employer size for employers having more than fifty employees or for
12 contractors engaged in construction, as defined in article 25-B of the
13 labor law, with gross revenues of more than five million dollars annual-
14 ly as recipients or with dependents as recipients. This information
15 shall be provided for the preceding January and June of that year.

16 (b) The following aggregated information: (i) the number of employees
17 who are recipients or with dependents as recipients by private and
18 governmental employers; (ii) the number of employees who are recipients
19 or with dependents as recipients aggregated by employer size for employ-
20 ers with fifty or fewer employees, fifty-one to one hundred employees,
21 one hundred one to one thousand employees, one thousand one to five
22 thousand employees and more than five thousand employees; and (iii) the
23 number of employees who are recipients or with dependents as recipients
24 by industry type.

25 (c) For each aggregated classification, the report shall include the
26 number of hours worked, the number of covered recipients, and the total
27 cost to the state for such recipients. Such information shall be
28 provided for each quarter of the preceding year.

29 2. Beginning April 1, 2027, the department of health, in coordination
30 with the NY State of Health, the Official Health Plan Marketplace estab-
31 lished pursuant to title 7 of article 2 of the public health law, shall
32 by April 1 of each subsequent year report to the legislature:

33 (a) The number of essential and/or basic health plan enrollees who:
34 (i) upon enrollment or recertification had reported being employed, and
35 beginning with the 2027 report, the month and year they reported being
36 hired; or (ii) upon enrollment or recertification had reported being the
37 dependent of someone who was employed, and beginning with the 2027
38 report, the month and year they reported the employed person was hired;
39 and (iii) the total cost to the state for these enrollees. The informa-
40 tion shall be reported by employer size for employers having more than
41 fifty employees or for contractors engaged in construction, as defined
42 in article 25-B of the labor law, with gross revenues of more than five
43 million dollars annually as enrollees or with dependents as enrollees.
44 Such information shall be provided for the preceding January and June of
45 that year.

46 (b) The following aggregated information: (i) the number of employees
47 who are enrollees or with dependents as enrollees by private and govern-
48 mental employers; (ii) the number of employees who are enrollees or with
49 dependents as enrollees aggregated by employer size for employers with
50 fifty or fewer employees, fifty-one to one hundred employees, one
51 hundred one to one thousand employees, one thousand one to five thousand
52 employees and more than five thousand employees; and (iii) the number of
53 employees who are enrollees or with dependents as enrollees by industry
54 type.

55 (c) For each aggregated classification, the report shall include the
56 number of hours worked, the number of covered lives, and total cost to

1 the state for such enrollees. Such information shall be provided for
2 each quarter of the preceding year.

3 § 12. This act shall take effect April 1, 2026; provided, however,
4 that if such act shall become a law after such date it shall take effect
5 immediately and shall be deemed to have been in full force and effect on
6 and after April 1, 2026; provided, however, that the amendments to
7 section 2807-j of the public health law made by section three of this
8 act shall not affect the expiration of such section and shall expire and
9 be deemed repealed therewith; and provided further, however, that the
10 amendments to section 2807-s of the public health law made by section
11 four of this act shall not affect the expiration of such section and
12 shall expire and be deemed repealed therewith.