

[Mass. Gen. Laws ch. 111M, § 3.]

§ 3. Exemption for refusal of coverage based upon sincerely held religious belief; administration; data sharing: Individual Health Coverage

Section 3. An individual shall be exempt from section 2 if he files a sworn affidavit with his income tax return stating that he did not have creditable coverage and that his sincerely held religious beliefs are the basis of his refusal to obtain and maintain creditable coverage during the 12 months of the taxable year for which the return was filed. Any individual who claimed an exemption but received medical health care during the taxable year for which the return is filed shall be liable for providing or arranging for full payment for the medical health care and be subject to the penalty assessed under section 2. The department of revenue and the center for health information and analysis may conduct data matches for the purposes of administering this section. The center may disclose to the department whether a health care provider has submitted data indicating that it has provided health care services during the relevant tax year to an individual claiming an exemption under this section.