116TH CONGRESS
2D SESSION

S.

To amend the Internal Revenue Code of 1986 to make permanent the permissible first-dollar coverage of telehealth services for purposes of health savings accounts.

IN THE SENATE OF THE UNITED STATES

Mrs. LOEFFLER introduced the following bill; which was read twice and referred to the Committee on ____________________

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the permissible first-dollar coverage of telehealth services for purposes of health savings accounts.

1 Be it enacted by the Senate and House of Representa-
2 tives of the United States of America in Congress assembled,
3 SECTION 1. SHORT TITLE.
4 This Act may be cited as the “Telemedicine Every-
5 where Lifting Everyone’s Healthcare Experience And
6 Long Term Health HSA Act of 2020” or the “TELE-
7 HEALTH HSA Act of 2020”.

6HW GL 6BK
SEC. 2. PERMANENT EXEMPTION FOR TELEHEALTH SERVICES.

(a) In General.—Subparagraph (E) of section 223(c)(2) of the Internal Revenue Code of 1986 is amended by striking “In the case of plan years beginning on or before December 31, 2021, a plan” and inserting “A plan”.

(b) Conforming Amendment.—Clause (ii) of section 223(c)(1)(B) of the Internal Revenue Code of 1986 is amended by striking “(in the case of plan years beginning on or before December 31, 2021)”.

(c) Effective Date.—The amendments made by this section shall apply to plan years beginning after December 31, 2021.