

118TH CONGRESS
1ST SESSION

S. 731

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

MARCH 9, 2023

Mr. KENNEDY introduced the following bill; which was read twice and referred to the Committee on Finance

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 2023” or the “TELE-
7 HEALTH HSA Act of 2023”.

1 **SEC. 2. PERMANENT EXEMPTION FOR TELEHEALTH SERV-**
2 **ICES.**

3 (a) **IN GENERAL.**—Subparagraph (E) of section
4 223(c)(2) of the Internal Revenue Code of 1986 is amend-
5 ed by striking “In the case of” and all that follows through
6 “a plan” and inserting “A plan”.

7 (b) **CONFORMING AMENDMENT.**—Clause (ii) of sec-
8 tion 223(c)(1)(B) of the Internal Revenue Code of 1986
9 is amended by striking “(in the case of months or plan
10 years to which paragraph (2)(E) applies)”.

11 (c) **EFFECTIVE DATE.**—The amendments made by
12 this section shall apply to months beginning after March
13 31, 2022, in plan years beginning after December 31,
14 2021.

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