

117TH CONGRESS
1ST SESSION

S. 2097

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

JUNE 17, 2021

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 2021” or the “TELE-
7 HEALTH HSA Act of 2021”.

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 plan years beginning on
6 or before December 31, 2021, a plan” and inserting “A
7 plan”.

8 (b) CONFORMING AMENDMENT.—Clause (ii) of sec-
9 tion 223(c)(1)(B) of the Internal Revenue Code of 1986
10 is amended by striking “(in the case of plan years begin-
11 ning on or before December 31, 2021)”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to plan years beginning after De-
14 cember 31, 2021.

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