

117TH CONGRESS
1ST SESSION

S. 1704

To amend the Internal Revenue Code of 1986 to permanently extend the exemption for telehealth services from certain high deductible health plan rules.

IN THE SENATE OF THE UNITED STATES

MAY 19, 2021

Mr. DAINES (for himself and Ms. CORTEZ MASTO) 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 permanently extend the exemption for telehealth services from certain high deductible health plan rules.

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 “Telehealth Expansion
5 Act of 2021”.

6 **SEC. 2. EXEMPTION FOR TELEHEALTH SERVICES.**

7 (a) IN GENERAL.—Subparagraph (E) of section
8 223(c)(2) of the Internal Revenue Code of 1986 is amend-
9 ed by striking “In the case of plan years beginning on

1 or before December 31, 2021, a plan” and inserting “A
2 plan”.

3 (b) CERTAIN COVERAGE DISREGARDED.—Clause (ii)
4 of section 223(c)(1)(B) of the Internal Revenue Code of
5 1986 is amended by striking “(in the case of plan years
6 beginning on or before December 31, 2021)”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall take effect on the date of the enactment
9 of this Act.

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