

116TH CONGRESS  
2D SESSION

# S. 4039

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.

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IN THE SENATE OF THE UNITED STATES

JUNE 23, 2020

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

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## 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”.

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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