117TH CONGRESS 1ST SESSION

H. R. 5981

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 HOUSE OF REPRESENTATIVES

NOVEMBER 15, 2021

Mrs. Steel (for herself, Mrs. Lee of Nevada, Mr. Bacon, Ms. Herrera Beutler, Mr. Owens, Mr. Newhouse, Mr. O'Halleran, Mr. Gottheimer, and Mr. Connolly) introduced the following bill; which was referred to the Committee on Ways and Means

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.—Section 223(c)(2)(E) of the Inter-
- 8 nal Revenue Code of 1986 is amended by striking "In the

- 1 case of plan years beginning on or before December 31,
- 2 2021, a plan" and inserting "A plan".
- 3 (b) CERTAIN COVERAGE DISREGARDED.—Section
- 4 223(c)(1)(B)(ii) of the Internal Revenue Code of 1986 is
- 5 amended by striking "(in the case of plan years beginning
- 6 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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