

116TH CONGRESS  
2D SESSION

# S. 3539

To amend the Internal Revenue Code of 1986 to exempt telehealth services from certain high deductible health plan rules.

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IN THE SENATE OF THE UNITED STATES

MARCH 19, 2020

Mr. DAINES 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 exempt 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”.

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

7 (a) IN GENERAL.—Paragraph (2) of section 223(c)  
8 of the Internal Revenue Code of 1986 is amended by add-  
9 ing at the end the following new subparagraph:

1           “(E) SAFE HARBOR FOR ABSENCE OF DE-  
2           DUCTIBLE FOR TELEHEALTH.—In the case of  
3           plan years beginning on or before December 31,  
4           2021, a plan shall not fail to be treated as a  
5           high deductible health plan by reason of failing  
6           to have a deductible for telehealth and other re-  
7           mote care services.”.

8           (b) CERTAIN COVERAGE DISREGARDED.—Clause (ii)  
9           of section 223(c)(1)(B) of the Internal Revenue Code of  
10          1986 is amended by striking “or long-term care” and in-  
11          serting “long-term care, or (in the case of plan years be-  
12          ginning on or before December 31, 2021) telehealth and  
13          other remote care”.

14          (c) EFFECTIVE DATE.—The amendments made by  
15          this section shall take effect on the date of the enactment  
16          of this Act.

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