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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Telemedicine Every where Lifting Everyone’s Healthcare Experience And Long Term Health HSA Act of 2021” or the “TELE-HEALTH HSA Act of 2021”.
SEC. 2. PERMANENT EXEMPTION FOR TELEHEALTH SERVICES.

(a) In General.—Subparagraph (E) of section 223(c)(2) of the Internal Revenue Code of 1986 is amended by striking “In the case of plan years beginning on or before December 31, 2021, a plan” and inserting “A plan”.

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

(c) Effective Date.—The amendments made by this section shall apply to plan years beginning after December 31, 2021.