

**AMENDMENT**

**OFFERED BY** Mr. Reed

Strike section 137702.



**AMENDMENT**

**OFFERED BY** Mr. Estes

Strike subtitle G.



**AMENDMENT**

**OFFERED BY Mr. Rice**

In section 6417(c) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136104, is amended by adding at the end the following new paragraph:

- 1           (8) LIMITATION ON TAXABLE INCOME.—A tax-
- 2           payer with a taxable income in excess of \$5,000,000
- 3           may not make an election under this section.



**AMENDMENT**

**OFFERED BY Mr. Ferguson**

In section 36C(e)(3)(A) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136401, strike “\$800,000” and insert “\$150,000”.

In section 36C(e)(3)(B) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136401, strike “\$600,000” and insert “\$112,500”.

In section 36C(e)(3)(C) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136401, strike “\$400,000” and insert “\$75,000”.



**AMENDMENT**

**OFFERED BY** Mr. Smith

In section 45Y of the Internal Revenue Code of 1986, as proposed to be added by section 136403, redesignate subsection (f) as subsection (g) and insert after subsection (e) the following new subsection:

- 1 (f) **LIMITATION ON GROSS RECEIPTS.**—No credit
- 2 shall be determined under subsection (a) with respect to
- 3 a taxpayer with a taxable income in excess of \$5,000,000.



**AMENDMENT**

**OFFERED BY** Mr. Ferguson

At the end of section 138504, add the following:

1       (n) CERTAIN INDIVIDUALS HELD HARMLESS.—The  
2 Secretary of the Treasury, or the Secretary's delegate,  
3 shall issue such regulations or other guidance as is nec-  
4 essary to ensure that individuals with adjusted gross in-  
5 come which does not exceed \$400,000 will not be impacted  
6 by the tax increases imposed by reason of the amendments  
7 made by this section.



**AMENDMENT**

**OFFERED BY Mr. Hern**

Subtitle F is amended by inserting after section 135001 the following new section:

**1 SEC. 135002. DELAYED EFFECTIVE DATE.**

2 Notwithstanding any other provision of this subtitle,  
3 no provision in this subtitle shall take effect before the  
4 date on which the Secretary of Labor certifies that the  
5 Consumer Price Index for all-urban consumers for each  
6 of the previous 12 months, calculated at an annualized  
7 rate, has been below 2.5 percent.

Subtitle G is amended by inserting after section 136001 the following new section:

**8 SEC. 136002. DELAYED EFFECTIVE DATE.**

9 Notwithstanding any other provision of this subtitle,  
10 no provision in this subtitle shall take effect before the  
11 date on which the Secretary of Labor certifies that the  
12 Consumer Price Index for all-urban consumers for each  
13 of the previous 12 months, calculated at an annualized  
14 rate, has been below 2.5 percent.

Subtitle H is amended by inserting after section 137001 the following new section:

1 **SEC. 137002. DELAYED EFFECTIVE DATE.**

2 Notwithstanding any other provision of this subtitle,  
3 no provision in this subtitle shall take effect before the  
4 date on which the Secretary of Labor certifies that the  
5 Consumer Price Index for all-urban consumers for each  
6 of the previous 12 months, calculated at an annualized  
7 rate, has been below 2.5 percent.

Subtitle I is amended by inserting after section  
138001 the following new section:

8 **SEC. 138002. DELAYED EFFECTIVE DATE.**

9 Notwithstanding any other provision of this subtitle,  
10 no provision in this subtitle shall take effect before the  
11 date on which the Secretary of Labor certifies that the  
12 Consumer Price Index for all-urban consumers for each  
13 of the previous 12 months, calculated at an annualized  
14 rate, has been below 2.5 percent.

Subtitle J is amended by inserting after section  
139001 the following new section:

15 **SEC. 139002. DELAYED EFFECTIVE DATE.**

16 Notwithstanding any other provision of this subtitle,  
17 no provision in this subtitle shall take effect before the  
18 date on which the Secretary of Labor certifies that the  
19 Consumer Price Index for all-urban consumers for each



1 of the previous 12 months, calculated at an annualized  
2 rate, has been below 2.5 percent.



**AMENDMENT**

**OFFERED BY Mr. Smucker**

Subtitle I is amended by inserting after section 138001 the following new section:

**1 SEC. 138002. DELAYED EFFECTIVE DATE.**

2 Notwithstanding any other provision of this subtitle,  
3 no provision in this subtitle shall take effect before the  
4 Secretary of Labor certifies that the United States unem-  
5 ployment rate is less than the seasonally adjusted U-6 un-  
6 employment rate reported by the Bureau of Labor Statis-  
7 tics for December 2019 for 6 consecutive months.



**AMENDMENT**

**OFFERED BY M**      . \_\_\_\_\_

Strike section 138401 and insert the following (and redesignate succeeding provisions accordingly):

**1 SECTION 138401. TAX GAP PROJECTION.**

2 (a) IN GENERAL.—Not later than 180 days after the  
3 date of the enactment of this section, and no later than  
4 July 31 annually thereafter, the Commissioner of Internal  
5 Revenue shall submit to Congress a projection detailing  
6 the tax gap estimate for the most recent taxable year as  
7 is practicable using the most recently available data, and  
8 including identification and detailed descriptions of the  
9 data used for such projection and clear identification of  
10 the amount of the projected tax gap associated with non-  
11 filing, underreporting, and underpayment (including iden-  
12 tifying the amount subject to collection actions).

13 (b) USE OF ARTIFICIAL INTELLIGENCE.—To the ex-  
14 tent practicable, for purposes of reducing the burden on  
15 taxpayers subject to National Research Program audits,  
16 the Commissioner shall use artificial intelligence, including  
17 neural machine learning, and other available data analysis  
18 tools, including commercial analytic data providers, to cal-  
19 culate a projection described in subsection (a).

1 (c) NATIONAL RESEARCH PROGRAM AUDITS.—The  
2 Commissioner of Internal Revenue shall not undertake  
3 more National Research Program audits than in Fiscal  
4 Year 2021 to calculate a projection described in subsection  
5 (a).

6 (d) TAX GAP.—For purposes of this section, the term  
7 “tax gap” means the difference between tax liabilities  
8 owed to the Internal Revenue Service and those liabilities  
9 actually collected by such Service.

10 **SEC. 138402. JCT REPORT.**

11 (a) IN GENERAL.—Not later than 180 days after the  
12 submission of the first tax gap projection to Congress  
13 under section 138401, and not later than 90 days after  
14 the submission of each successive submission, the Chief  
15 of Staff of the Joint Committee on Taxation shall submit  
16 to the Committee on Ways and Means of the House of  
17 Representatives and the Committee on Finance of the  
18 Senate a report analyzing such projection, including—

- 19 (1) identification of methodologies used,
- 20 (2) any statistical or methodological uncertain-  
21 ties,
- 22 (3) the effect of outdated data, if any, on the  
23 accuracy of such projection,
- 24 (4) such additional information as the Joint  
25 Committee on Taxation determines is useful for

1 Congress to use to assess and analyze the tax gap  
2 projections provided by the Commissioner of Inter-  
3 nal Revenue.

4 (b) RELEASE OF INFORMATION.—For purposes of fa-  
5 cilitating the report described in subsection (a), the Sec-  
6 retary of the Treasury shall, in a timely manner, provide  
7 to the Joint Committee on Taxation such information as  
8 such committee requests.

9 **SEC. 138403. RESTRICTION ON INCREASED ENFORCEMENT**  
10 **FUNDS.**

11 (a) IN GENERAL.—Notwithstanding any other provi-  
12 sion of law, no funds appropriated to the Department of  
13 the Treasury for audit and enforcement purposes in excess  
14 of the levels appropriated for such purposes in fiscal year  
15 2021 may be expended for such purposes, including for  
16 salaries, expenses, and enforcement activities, until 180  
17 days after the Internal Revenue Service publishes an up-  
18 dated tax gap projection pursuant to, and compliant with,  
19 section 138401.

20 (b) SUNSET.—The provisions of subsection (a) shall  
21 not apply after the date which is one year after the date  
22 of the enactment of this section.

1 **SEC. 138404. RESTRICTION ON INCREASED FUNDING FOR**  
2 **OTHER SPECIFIED PURPOSES.**

3 (a) IN GENERAL.—Notwithstanding any other provi-  
4 sion of law, no funds appropriated to the Department of  
5 the Treasury in excess of the levels appropriated for speci-  
6 fied purposes in fiscal year 2021 may be expended for  
7 specified purposes.

8 (b) SPECIFIED PURPOSES.—For purposes of sub-  
9 section (a), the term “specified purposes” means—

10 (1) the implementation of new information re-  
11 porting requirements on flows of deposits and with-  
12 draws in individual and small-business banking ac-  
13 counts and other financial accounts,

14 (2) the targeting of United States citizens in re-  
15 sponse to the exercise by such citizens of any legally  
16 protected or recognized right guaranteed under the  
17 First Amendment to the United States Constitution,

18 (3) the targeting of a group for regulatory scru-  
19 tiny based on the ideological beliefs of such group,

20 (4) the auditing of individual taxpayers with an  
21 adjusted gross income of less than \$400,000, and

22 (5) the hiring under an agreement pursuant to  
23 the Intragovernmental Personnel Act of 1970 (5  
24 U.S.C. 3371-3376) or any other authority of an au-  
25 thorized researcher who is not a full time Federal  
26 employee to access data subject to privacy protec-

1 tions afforded by section 6103 of the Internal Rev-  
2 enue Code of 1986.

3 **SEC. 138405. EFFICIENT USE OF EXISTING IRS RESOURCES.**

4 For purposes of increasing enforcement actions in  
5 areas of high noncompliance and reducing the corporate  
6 audit no-change rate of the Internal Revenue Service to  
7 below 20 percent by 2023—

8 (1) the Secretary (or the Secretary's delegate)  
9 shall, not later than 180 days after the date of the  
10 enactment of this section—

11 (A) update the methodology that is used  
12 for the selection of corporate returns for audit,  
13 and

14 (B) reassign resources of the Internal Rev-  
15 enue Service such that the majority of high-in-  
16 come nonfilers are subject to enforcement ac-  
17 tions, and

18 (2) the Comptroller general of the United  
19 States shall, within one year after the date of the  
20 enactment of this section, issue a comprehensive re-  
21 port to Congress on information returns and data  
22 collected by the Internal Revenue Service that could  
23 be deployed for compliance activities but that are  
24 not currently used for such activities.

1 **SEC. 138406. IRS FELLOWSHIP PROGRAM.**

2 (a) ESTABLISHMENT.—Not later than September 30,  
3 2022, the Commissioner of Internal Revenue (hereinafter  
4 known as the “Commissioner”) after consultation with the  
5 Chief Counsel of the Internal Revenue Service (hereinafter  
6 known as the “Chief Counsel”), shall establish within the  
7 Internal Revenue Service a fellowship program (herein-  
8 after known as the “program”) to recruit private sector  
9 tax experts to join the Internal Revenue Service to create  
10 and participate in the audit task force established under  
11 subsection (e).

12 (b) OBJECTIVE.—The Commissioner, after consulta-  
13 tion with the Chief Counsel, shall design the program in  
14 a manner such that the program—

15 (1) addresses such tax cases handled by the In-  
16 ternal Revenue Service as the Commissioner deter-  
17 mines—

18 (A) are the most complex, or

19 (B) include new and emerging issues, and

20 (2) recruits and retains outstanding and quali-  
21 fied tax experts.

22 (c) ADVERTISEMENT OF PROGRAM.—The Commis-  
23 sioner shall advertise the program in such a way as to  
24 attract mid-career tax professionals, including certified  
25 public accountants, tax attorneys, and such other tax pro-



1 fessionals as the Commissioner determines are appro-  
2 priately qualified to handle the most complex tax cases.

3 (d) STRUCTURE.—

4 (1) IN GENERAL.—The program shall be  
5 staffed by not fewer than 30 fellows at the discretion  
6 of the Commissioner based on needs of the Internal  
7 Revenue Service and the availability of qualified can-  
8 didates.

9 (2) TERM OF SERVICE.—

10 (A) IN GENERAL.—Each fellow shall each  
11 be hired for a 2-, 3-, or 4-year term of service.

12 (B) EXTENSIONS.—

13 (i) IN GENERAL.—A fellow may apply  
14 for, and the Commissioner may grant, a 1-  
15 year extension of the fellowship.

16 (ii) NO LIMIT ON NUMBER OF EXTEN-  
17 SIONS.—There shall be no limit on the  
18 number of extensions under paragraph (1).

19 (3) FELLOWSHIP VACANCIES.—The Commis-  
20 sioner, after consultation with the Chief Counsel,  
21 shall fill vacant fellowships—

22 (A) in such a manner as to ensure that the  
23 program is staffed with no fewer than 15 fel-  
24 lows, and

1 (B) as soon as practicable after the va-  
2 cancy arises.

3 (4) HIRING AUTHORITY.—The Commissioner  
4 shall have authority to permanently hire a fellow at  
5 the end of the term of service for such fellow.

6 (e) TASK FORCE.—Not later than the date on which  
7 the first fellowship is awarded under this section, the Com-  
8 missioner shall establish a task force within the Internal  
9 Revenue Service and the office of the Chief Counsel in  
10 both national and regional office placements that includes  
11 the fellows hired pursuant to subsection (d), the purpose  
12 of which is to—

13 (1) perform audit case selection,

14 (2) educate Internal Revenue Service employees  
15 on emerging issues,

16 (3) audit selected taxpayers,

17 (4) address offshore tax evasion and issues im-  
18 plicating the Foreign Account Tax Compliance Act,

19 and

20 (5) identify, mentor, and train junior employees  
21 from the Internal Revenue Service with respect to  
22 audits.

23 (f) COMPOSITION.—The task force established under  
24 subsection (e) may be composed of with both—

25 (1) fellows, and

1           (2) permanent employees of the Internal Rev-  
2       enue Service.

3       (g) PAY OF FELLOWS.—

4           (1) IN GENERAL.—The Secretary of the Treas-  
5       ury (or the Secretary's delegate) shall determine,  
6       subject to the provisions of this subsection, the pay  
7       of fellows recruited under subsection (a).

8           (2) PAY SCALE.—For purposes of paragraph  
9       (1), the pay of a fellow shall not be less than the  
10      minimum rate payable for GS–15 of the General  
11      Schedule and shall not exceed the amount of annual  
12      compensation (excluding expenses) specified in sec-  
13      tion 102 of title 3.

14       (h) ADMINISTRATION OF PROGRAM.—The Secretary  
15      may appoint a lead program officer to administer and ad-  
16      vertise the program.

17       (i) ANNUAL REVIEW AND REPORT.—Not later than  
18      1 year after the date on which the first fellowship is  
19      awarded under this section, and annually thereafter, the  
20      Commissioner shall submit to Congress a report con-  
21      taining—

22           (1) an analysis of the effects of the program,

23           (2) an analysis of the return on investment of  
24      the program, including calculations of all costs in-

1 curred and all tax revenue and penalties collected  
2 due to the work of the task force,

3 (3) a description of the total number of fellows  
4 who apply each year, and

5 (4) recommendations for changes to the pro-  
6 gram, if any.

7 (j) RULES AND REGULATIONS.—The Commissioner,  
8 with the approval of the Secretary of the Treasury (or the  
9 Secretary’s delegate), shall promulgate such rules and reg-  
10 ulations as may be necessary for the efficient administra-  
11 tion of the program.

12 **SEC. 138407. AUTHORIZATION OF APPROPRIATIONS FOR**  
13 **THE TAXPAYER FIRST ACT.**

14 There is authorized to be appropriated such sums as  
15 may be necessary to carry out all provisions of the Tax-  
16 payer First Act (Public Law 116–25) except section 1201  
17 of such Act.



**AMENDMENT**

**OFFERED BY** Mr. Arrington

Strike part 7 of subtitle G.





1                   such amount in the case of a joint return),  
2                   and  
3                   “(ii) a head of household with an ad-  
4                   justed gross income of \$750,000 or great-  
5                   er.”.

6           (b) **EFFECTIVE DATE.**—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2025.

9 **SEC. 138522. ENHANCED STANDARD DEDUCTION EX-**  
10 **TENDED.**

11           (a) **IN GENERAL.**—Section 63(c)(7) is amended—  
12                   (1) in the heading, by substituting “2030” for  
13                   “2025”, and  
14                   (2) by substituting “2030” for “2026”.

15           (b) **EFFECTIVE DATE.**—The amendment made by  
16 this section shall apply to taxable years beginning after  
17 December 31, 2025.



**AMENDMENT**

**OFFERED BY Mr. Smith**

After section 138520, insert the following:

1 **SEC. 138521. SALT DEDUCTION LIMITATION MADE PERMA-**  
2 **NENT FOR CERTAIN TAXPAYERS.**

3 (a) IN GENERAL.—Section 164(b) is amended by  
4 adding at the end the following new paragraph:

5 “(7) PERMANENT DEDUCTION LIMITATION FOR  
6 CERTAIN TAXPAYERS.—

7 “(A) IN GENERAL.—In the case of an ap-  
8 plicable taxpayer, paragraph (6) shall be ap-  
9 plied—

10 “(i) in the heading, by substituting  
11 ‘FOR TAXABLE YEARS AFTER 2017’ for ‘FOR  
12 TAXABLE YEARS 2018 THROUGH 2025’, and

13 “(ii) by substituting ‘after December  
14 31, 2017’ for ‘after December 31, 2017,  
15 and before January 1, 2026’.

16 “(B) APPLICABLE TAXPAYER.—For pur-  
17 poses of this paragraph, the term ‘applicable  
18 taxpayer’ means—

19 “(i) an individual with an adjusted  
20 gross income of \$500,000 or greater (twice



1                   such amount in the case of a joint return),  
2                   and  
3                   “(ii) a head of household with an ad-  
4                   justed gross income of \$750,000 or great-  
5                   er.”.

6           (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2025.

9 **SEC. 138522. AUTHORIZATION OF APPROPRIATIONS FOR**  
10 **CANCER RESEARCH AND FUNDING.**

11           There is authorized to be appropriated to the Sec-  
12 retary of Health and Human Services \$300,000,000,000  
13 for the programs and research activities of the National  
14 Cancer Institute, including the Cancer Moonshot program  
15 of such Institute.



**AMENDMENT**

**OFFERED BY MR. ARRINGTON**

In subtitle I, after section 138001, insert the following:

1 **SEC. 138002. SENSE OF CONGRESS.**

2 (a) FINDINGS.—Congress finds as follows:

3 (1) The Committee on Ways and Means is  
4 meeting for two days to consider changes to the tax  
5 code to pay for President Biden’s so-called Build  
6 Back Better agenda.

7 (2) The committee print of budget reconcili-  
8 ation legislative recommendations under consider-  
9 ation by the Committee on Ways and Means has no  
10 provision related to changing the deduction related  
11 to State and local taxes.

12 (3) The committee print of budget reconcili-  
13 ation legislative recommendations under consider-  
14 ation by the Committee on Ways and Means has no  
15 provision related to changing the treatment of unre-  
16 alized capital gains at death.

17 (4) The committee print of budget reconcili-  
18 ation legislative recommendations under consider-  
19 ation by the Committee on Ways and Means has no

1 provision related to changing financial institution  
2 tax reporting requirements.

3 (b) SENSE OF CONGRESS.—It is the sense of Con-  
4 gress that no changes to the State and local tax deduction,  
5 to the treatment of unrealized capital gains, or to bank  
6 reporting requirements, should be included in the budget  
7 reconciliation bill after the budget reconciliation legislative  
8 recommendations of the Committee on Ways and Means  
9 are reported.



**AMENDMENT**

**OFFERED BY** Mr. Schweikert

In subtitle G, insert after section 136001 the following:

1 **SEC. 136002. LIMITATION ON CERTAIN BENEFITS OF THIS**  
2 **SUBTITLE.**

3 In the case of any credit against any tax imposed by  
4 the Internal Revenue Code of 1986 which is included in  
5 this subtitle or which is added to such Code by any provi-  
6 sion of this subtitle—

7 (1) such credit shall not be allowed to any tax-  
8 payer who is an individual (or an estate or trust) if  
9 the adjusted gross income (in the case of an estate  
10 or trust, as determined under section 67(e)) of such  
11 taxpayer for the taxable year exceeds \$400,000, and

12 (2) such credit shall not be allowed to any cor-  
13 poration if the taxable income of such corporation  
14 for the taxable year exceeds \$5,000,000.

15 Terms used in this section which are also used in such  
16 Code shall have the same meaning as when used in such  
17 Code.

Add at the end of subtitle J the following new part:

**PART 5—CONNECT ACT****2 SEC. 139401. FINDINGS AND SENSE OF CONGRESS.**

3 (a) FINDINGS.—Congress finds the following:

4 (1) The use of technology in health care and  
5 coverage of telehealth services are rapidly evolving.

6 (2) Research has found that telehealth services  
7 can expand access to care, improve the quality of  
8 care, and reduce spending, and that patients receiv-  
9 ing telehealth services are satisfied with their experi-  
10 ences.

11 (3) Health care workforce shortages are a sig-  
12 nificant problem in many areas and for many types  
13 of health care clinicians.

14 (4) Telehealth increases access to care in areas  
15 with workforce shortages and for individuals who  
16 live far away from health care facilities, have limited  
17 mobility or transportation, or have other barriers to  
18 accessing care.

19 (5) The use of health technologies can strength-  
20 en the expertise of the health care workforce, includ-  
21 ing by connecting clinicians to specialty consulta-  
22 tions.

23 (6) Prior to the COVID-19 pandemic, the utili-  
24 zation of telehealth services in the Medicare program  
25 under title XVIII of the Social Security Act (42  
26 U.S.C. 1395 et seq.) was low, with only 0.25 percent

1 of Medicare fee-for-service beneficiaries utilizing tele-  
2 health services in 2016.

3 (7) The COVID–19 pandemic demonstrated ad-  
4 ditional benefits of telehealth, including reducing in-  
5 fection risk of patients and health care professionals  
6 and conserving space in health care facilities, and  
7 the Centers for Disease Control and Prevention rec-  
8 ommended that telehealth services should be opti-  
9 mized, when available and appropriate, during the  
10 pandemic.

11 (8) Long-term certainty about coverage of tele-  
12 health services under the Medicare program is nec-  
13 essary to fully realize the benefits of telehealth.

14 (b) SENSE OF CONGRESS.—It is the sense of Con-  
15 gress that—

16 (1) health care providers can furnish safe, effec-  
17 tive, and high-quality health care services through  
18 telehealth;

19 (2) the Secretary of Health and Human Serv-  
20 ices should promptly take all necessary measures to  
21 ensure that providers and beneficiaries can continue  
22 to furnish and utilize, respectively, telehealth serv-  
23 ices in the Medicare program during and after the  
24 conclusion of the COVID–19 pandemic, including  
25 modifying, as appropriate, the definition of “inter-

1 active telecommunications system” in regulations  
2 and program instruction under the Medicare pro-  
3 gram to ensure that providers can utilize all appro-  
4 priate means and types of technology, including  
5 audio-visual, audio-only, and other types of tech-  
6 nologies, to furnish telehealth services; and

7 (3) barriers to the use of telehealth should be  
8 removed.

9 **SEC. 139402. EXPANDING THE USE OF TELEHEALTH**  
10 **THROUGH THE WAIVER OF REQUIREMENTS.**

11 (a) IN GENERAL.—Section 1834(m) of the Social Se-  
12 curity Act (42 U.S.C. 1395m(m)) is amended—

13 (1) in paragraph (4)(C)(i), by striking “and  
14 (7)” and inserting “(7), and (9)”; and

15 (2) by adding at the end the following:

16 “(9) **AUTHORITY TO WAIVE REQUIREMENTS**  
17 **AND LIMITATIONS.—**

18 “(A) IN GENERAL.—Notwithstanding the  
19 preceding provisions of this subsection, in the  
20 case of telehealth services furnished on or after  
21 January 1, 2022, the Secretary may waive any  
22 requirement described in subparagraph (B) that  
23 is applicable to payment for telehealth services  
24 under this subsection, but only if the Secretary

1 determines that such waiver would not ad-  
2 versely impact quality of care.

3 “(B) REQUIREMENTS DESCRIBED.—For  
4 purposes of this paragraph, requirements appli-  
5 cable to payment for telehealth services under  
6 this subsection are—

7 “(i) requirements relating to qualifica-  
8 tions for an originating site under para-  
9 graph (4)(C)(ii);

10 “(ii) any geographic requirement  
11 under paragraph (4)(C)(i) (other than ap-  
12 plicable State law requirements, including  
13 State licensure requirements);

14 “(iii) any limitation on the type of  
15 technology used to furnish telehealth serv-  
16 ices;

17 “(iv) any limitation on the types of  
18 practitioners who are eligible to furnish  
19 telehealth services (other than the require-  
20 ment that the practitioner is enrolled  
21 under this title);

22 “(v) any limitation on specific services  
23 designated as telehealth services pursuant  
24 to this subsection (provided the Secretary



1 determines that such services are clinically  
2 appropriate to furnish remotely); or

3 “(vi) any other limitation relating to  
4 the furnishing of telehealth services under  
5 this title identified by the Secretary.

6 “(C) WAIVER IMPLEMENTATION.—In im-  
7 plementing a waiver under this paragraph, the  
8 Secretary may establish parameters, as appro-  
9 priate, for telehealth services under such waiv-  
10 er, including with respect to payment of a facil-  
11 ity fee for originating sites and beneficiary and  
12 program integrity protections.

13 “(D) PUBLIC COMMENT.—The Secretary  
14 shall establish a process by which stakeholders  
15 may (on at least an annual basis) provide public  
16 comment on waivers under this paragraph.

17 “(E) PERIODIC REVIEW OF WAIVERS.—  
18 The Secretary shall periodically, but not more  
19 often than every 3 years, reassess each waiver  
20 under this paragraph to determine whether the  
21 waiver continues to meet the quality of care  
22 condition applicable under subparagraph (A).  
23 The Secretary shall terminate any waiver that  
24 does not continue to meet such condition.”

1 (b) POSTING OF INFORMATION.—Not later than 2  
2 years after the date on which a waiver under section  
3 1834(m)(9) of the Social Security Act, as added by sub-  
4 section (a), first becomes effective, and at least every 2  
5 years thereafter, the Secretary of Health and Human  
6 Services shall post on the internet website of the Centers  
7 for Medicare & Medicaid Services—

8 (1) the number of Medicare beneficiaries receiv-  
9 ing telehealth services by reason of each waiver  
10 under such section;

11 (2) the impact of such waivers on expenditures  
12 and utilization under title XVIII of the Social Secu-  
13 rity Act (42 U.S.C. 1395 et seq.); and

14 (3) other outcomes, as determined appropriate  
15 by the Secretary.

16 **SEC. 139403. REMOVING GEOGRAPHIC REQUIREMENTS FOR**  
17 **TELEHEALTH SERVICES.**

18 Section 1834(m)(4)(C) of the Social Security Act (42  
19 U.S.C. 1395m(m)(4)(C)) is amended—

20 (1) in clause (i), in the matter preceding sub-  
21 clause (I), by inserting “and clause (iii)” after “and  
22 (9)”;

23 (2) by adding at the end the following new  
24 clause:

1                   “(iii) REMOVAL OF GEOGRAPHIC RE-  
2                   QUIREMENTS.—The geographic require-  
3                   ments described in clause (i) shall not  
4                   apply with respect to telehealth services  
5                   furnished on or after the date of the enact-  
6                   ment of this clause.”.

7 **SEC. 139404. EXPANDING ORIGINATING SITES.**

8           (a) EXPANDING THE HOME AS AN ORIGINATING  
9 SITE.—Section 1834(m)(4)(C)(ii)(X) of the Social Secu-  
10 rity Act (42 U.S.C. 1395m(m)(4)(C)(ii)(X)) is amended  
11 to read as follows:

12                   “(X)(aa) Prior to the date of en-  
13                   actment of the CONNECT for Health  
14                   Act of 2021, the home of an indi-  
15                   vidual but only for purposes of section  
16                   1881(b)(3)(B) or telehealth services  
17                   described in paragraph (7).

18                   “(bb) On or after such date of  
19                   enactment, the home of an indi-  
20                   vidual.”.

21           (b) ALLOWING ADDITIONAL ORIGINATING SITES.—  
22 Section 1834(m)(4)(C)(ii) of the Social Security Act (42  
23 U.S.C. 1395m(m)(4)(C)(ii)) is amended by adding at the  
24 end the following new subclause:

1                   “(XII) Any other site determined  
2                   appropriate by the Secretary at which  
3                   an eligible telehealth individual is lo-  
4                   cated at the time a telehealth service  
5                   is furnished via a telecommunications  
6                   system.”.

7           (e) PARAMETERS FOR NEW ORIGINATING SITES.—  
8   Section 1834(m)(4)(C) of the Social Security Act (42  
9   U.S.C. 1395m(m)(4)(C)) is amended by adding at the end  
10 the following new clause:

11                   “(iv) REQUIREMENTS FOR NEW  
12                   SITES.—

13                   “(I) IN GENERAL.—The Sec-  
14                   retary may establish requirements for  
15                   the furnishing of telehealth services at  
16                   sites described in clause (ii)(XII) to  
17                   provide for beneficiary and program  
18                   integrity protections.

19                   “(II) CLARIFICATION.—Nothing  
20                   in this clause shall be construed to  
21                   preclude the Secretary from estab-  
22                   lishing requirements for other origi-  
23                   nating sites described in clause (ii)”.

1 (d) NO ORIGINATING SITE FACILITY FEE FOR NEW  
2 SITES.—Section 1834(m)(2)(B)(ii) of the Social Security  
3 Act (42 U.S.C. 1395m(m)(2)(B)(ii)) is amended—

4 (1) in the heading, by striking “IF ORIGINATING  
5 SITE IS THE HOME” and inserting “FOR CERTAIN  
6 SITES”; and

7 (2) by striking “paragraph (4)(C)(ii)(X)” and  
8 inserting “subclause (X) or (XII) of paragraph  
9 (4)(C)”.

10 **SEC. 139405. USE OF TELEHEALTH IN EMERGENCY MED-**  
11 **ICAL CARE.**

12 (a) IN GENERAL.—Section 1834(m) of the Social Se-  
13 curity Act (42 U.S.C. 1395m(m)) is amended—

14 (1) in paragraph (4)(C)(i), by striking “and  
15 (9)” and inserting “(9), and (10)”; and

16 (2) by adding at the end the following:

17 “(10) TREATMENT OF EMERGENCY MEDICAL  
18 CARE FURNISHED THROUGH TELEHEALTH.—The  
19 geographic requirements described in paragraph  
20 (4)(C)(i) (other than applicable State law require-  
21 ments, including State licensure requirements) shall  
22 not apply with respect to telehealth services that are  
23 services for emergency medical care (as determined  
24 by the Secretary) furnished on or after January 1,  
25 2022, to an eligible telehealth individual.”.

1 (b) **ADDITIONAL SERVICES.**—As part of the imple-  
2 mentation of the amendments made by this section, the  
3 Secretary of Health and Human Services shall consider  
4 whether additional services should be added to the services  
5 specified in paragraph (4)(F)(i) of section 1834(m) of  
6 such Act (42 U.S.C. 1395m)) for authorized payment  
7 under paragraph (1) of such section.

8 **SEC. 139406. IMPROVEMENTS TO THE PROCESS FOR ADD-**  
9 **ING TELEHEALTH SERVICES.**

10 (a) **REVIEW.**—The Secretary shall undertake a review  
11 of the process established pursuant to section  
12 1834(m)(4)(F)(ii) of the Social Security Act (42 U.S.C.  
13 1395m(m)(4)(F)(ii)), and based on the results of such re-  
14 view—

15 (1) implement revisions to the process so that  
16 the criteria to add services prioritizes, as appro-  
17 priate, improved access to care through clinically ap-  
18 propriate telehealth services; and

19 (2) provide clarification on what requests to  
20 add telehealth services under such process should in-  
21 clude.

22 (b) **TEMPORARY COVERAGE OF CERTAIN TELE-**  
23 **HEALTH SERVICES.**—Section 1834(m)(4)(F) of the Social  
24 Security Act (42 U.S.C. 1395m(m)(4)(F)) is amended by  
25 adding at the end the following new clause:

1                   “(iii) TEMPORARY COVERAGE OF CER-  
2                   TAIN TELEHEALTH SERVICES.—The Sec-  
3                   retary may add services with a reasonable  
4                   potential likelihood of clinical benefit and  
5                   improved access to care when furnished via  
6                   a telecommunications system (as deter-  
7                   mined by the Secretary) on a temporary  
8                   basis to those specified in clause (i) for au-  
9                   thorized payment under paragraph (1).”.

10 **SEC. 139407. FEDERALLY QUALIFIED HEALTH CENTERS**  
11 **AND RURAL HEALTH CLINICS.**

12           Section 1834(m) of the Social Security Act. (42  
13 U.S.C. 1395m(m)) is amended—

14           (1) in paragraph (4)(C)(i), in the matter pre-  
15           ceding subclause (I), by inserting “, (8)” after  
16           “(7)”; and

17           (2) in paragraph (8)—

18           (A) in the paragraph heading by inserting  
19           “AND AFTER” after “DURING ”;

20           (B) in subparagraph (A)—

21           (i) in the matter preceding clause (i),  
22           by inserting “and after such emergency pe-  
23           riod” after “1135(g)(1)(B)”;

24           (ii) in clause (ii), by striking “and” at  
25           the end;

1 (iii) by redesignating clause (iii) as  
2 clause (iv); and

3 (iv) by inserting after clause (ii) the  
4 following new clause:

5 “(iii) the geographic requirements de-  
6 scribed in paragraph (4)(C)(i) shall not  
7 apply with respect to such a telehealth  
8 service; and”;

9 (C) by striking subparagraph (B) and in-  
10 sserting the following:

11 “(B) PAYMENT.—

12 “(i) IN GENERAL.—A telehealth serv-  
13 ice furnished by a Federally qualified  
14 health center or a rural health clinic to an  
15 individual pursuant to this paragraph on  
16 or after the date of the enactment of this  
17 subparagraph shall be deemed to be so fur-  
18 nished to such individual as an outpatient  
19 of such clinic or facility (as applicable) for  
20 purposes of paragraph (1) or (3), respec-  
21 tively, of section 1861(aa) and payable as  
22 a Federally qualified health center service  
23 or rural health clinic service (as applicable)  
24 under the prospective payment system es-



1            established under section 1834(o) or under  
2            section 1833(a)(3), respectively.

3            “(ii) TREATMENT OF COSTS FOR  
4            FQHC PPS CALCULATIONS AND RHC AIR  
5            CALCULATIONS.—Costs associated with the  
6            delivery of telehealth services by a Feder-  
7            ally qualified health center or rural health  
8            clinic serving as a distant site pursuant to  
9            this paragraph shall be considered allow-  
10          able costs for purposes of the prospective  
11          payment system established under section  
12          1834(o) and any payment methodologies  
13          developed under section 1833(a)(3), as ap-  
14          plicable.”.

15 **SEC. 139408. NATIVE AMERICAN HEALTH FACILITIES.**

16          (a) IN GENERAL.—Section 1834(m)(4)(C) of the So-  
17          cial Security Act (42 U.S.C. 1395m(m)(4)(C)) is amend-  
18          ed—

19                (1) in clause (i), by striking “clause (iii)” and  
20                inserting “clauses (iii) and (v)”; and

21                (2) by adding at the end the following new  
22                clause:

23                        “(v) NATIVE AMERICAN HEALTH FA-  
24                        CILITIES.—With respect to telehealth serv-  
25                        ices furnished on or after January 1, 2022,

1 the originating site requirements described  
2 in clauses (i) and (ii) shall not apply with  
3 respect to a facility of the Indian Health  
4 Service, whether operated by such Service,  
5 or by an Indian tribe (as that term is de-  
6 fined in section 4 of the Indian Health  
7 Care Improvement Act (25 U.S.C. 1603))  
8 or a tribal organization (as that term is  
9 defined in section 4 of the Indian Self-De-  
10 termination and Education Assistance Act  
11 (25 U.S.C. 5304)), or a facility of the Na-  
12 tive Hawaiian health care systems author-  
13 ized under the Native Hawaiian Health  
14 Care Improvement Act (42 U.S.C. 11701  
15 et seq.).”.

16 (b) NO ORIGINATING SITE FACILITY FEE FOR CER-  
17 TAIN NATIVE AMERICAN FACILITIES.—Section  
18 1834(m)(2)(B)(i) of the Social Security Act (42 U.S.C.  
19 1395m(m)(2)(B)(i)) is amended, in the matter preceding  
20 subclause (I), by inserting “(other than an originating site  
21 that is only described in clause (v) of paragraph (4)(C),  
22 and does not meet the requirement for an originating site  
23 under clauses (i) and (ii) of such paragraph)” after “the  
24 originating site”.

1 **SEC. 139409. WAIVER OF TELEHEALTH REQUIREMENTS**  
2 **DURING PUBLIC HEALTH EMERGENCIES.**

3 Section 1135(g)(1) of the Social Security Act (42  
4 U.S.C. 1320b-5(g)(1)) is amended—

5 (1) in subparagraph (A), in the matter pre-  
6 ceding clause (i), by striking “subparagraph (B)”  
7 and inserting “subparagraphs (B) and (C)”; and

8 (2) by adding at the end the following new sub-  
9 paragraph:

10 “(C) EXCEPTION FOR WAIVER OF TELE-  
11 HEALTH REQUIREMENTS DURING PUBLIC  
12 HEALTH EMERGENCIES.—For purposes of sub-  
13 section (b)(8), in addition to the emergency pe-  
14 riod described in subparagraph (B), an ‘emer-  
15 gency area’ is a geographical area in which, and  
16 an ‘emergency period’ is the period during  
17 which, there exists a public health emergency  
18 declared by the Secretary pursuant to section  
19 319 of the Public Health Service Act.”.

20 **SEC. 139410. USE OF TELEHEALTH IN RECERTIFICATION**  
21 **FOR HOSPICE CARE.**

22 (a) IN GENERAL.—Section 1814(a)(7)(D)(i)(II) of  
23 the Social Security Act (42 U.S.C. 1395f(a)(7)(D)(i)(II))  
24 is amended by inserting “and after such emergency pe-  
25 riod” after “1135(g)(1)(B)”.

1 (b) GAO REPORT.—Not later than 3 years after the  
2 date of enactment of this Act, the Comptroller General  
3 of the United States shall submit a report to Congress  
4 evaluating the impact of the amendment made by sub-  
5 section (a) on—

6 (1) the number and percentage of beneficiaries  
7 recertified for the Medicare hospice benefit at 180  
8 days and for subsequent benefit periods;

9 (2) the appropriateness for hospice care of the  
10 patients recertified through the use of telehealth;  
11 and

12 (3) any other factors determined appropriate by  
13 the Comptroller General.

14 **SEC. 139411. CLARIFICATION FOR FRAUD AND ABUSE LAWS**  
15 **REGARDING TECHNOLOGIES PROVIDED TO**  
16 **BENEFICIARIES.**

17 Section 1128A(i)(6) of the Social Security Act (42  
18 U.S.C. 1320a-7a(i)(6)) is amended—

19 (1) in subparagraph (I), by striking “; or” and  
20 inserting a semicolon;

21 (2) in subparagraph (J), by striking the period  
22 at the end and inserting “; or”; and

23 (3) by adding at the end the following new sub-  
24 paragraph:

1           “(K) the provision of technologies (as de-  
2           fined by the Secretary) on or after the date of  
3           the enactment of this subparagraph, by a pro-  
4           vider of services or supplier (as such terms are  
5           defined for purposes of title XVIII) directly to  
6           an individual who is entitled to benefits under  
7           part A of title XVIII, enrolled under part B of  
8           such title, or both, for the purpose of furnishing  
9           telehealth services, remote patient monitoring  
10          services, or other services furnished through the  
11          use of technology (as defined by the Secretary),  
12          if—

13                   “(i) the technologies are not offered  
14                   as part of any advertisement or solicita-  
15                   tion; and

16                   “(ii) the provision of the technologies  
17                   meets any other requirements set forth in  
18                   regulations promulgated by the Sec-  
19                   retary.”.

20 **SEC. 139412. ADDITIONAL RESOURCES FOR TELEHEALTH**  
21 **OVERSIGHT.**

22           In addition to amounts otherwise available, there are  
23           authorized to be appropriated to the Inspector General of  
24           the Department of Health and Human Services for each  
25           of fiscal years 2022 through 2026, out of any money in

1 the Treasury not otherwise appropriated, \$3,000,000, to  
2 remain available until expended, for purposes of con-  
3 ducting audits, investigations, and other oversight and en-  
4 forcement activities with respect to telehealth services, re-  
5 mote patient monitoring services, or other services fur-  
6 nished through the use of technology (as defined by the  
7 Secretary).

8 **SEC. 139413. PROVIDER AND BENEFICIARY EDUCATION ON**  
9 **TELEHEALTH.**

10 (a) EDUCATIONAL RESOURCES AND TRAINING SES-  
11 SIONS.—

12 (1) IN GENERAL.—Not later than 6 months  
13 after the date of enactment of this Act, the Sec-  
14 retary of Health and Human Services shall develop  
15 and make available to beneficiaries and health care  
16 professionals educational resources and training ses-  
17 sions on requirements relating to the furnishing of  
18 telehealth services under section 1834(m) of the So-  
19 cial Security Act (42 U.S.C. 1395m(m)) and topics  
20 including—

21 (A) requirements for payment for tele-  
22 health services;

23 (B) telehealth-specific health care privacy  
24 and security training;

1 (C) utilizing telehealth services to engage  
2 and support underserved, high-risk, and vulner-  
3 able patient populations; and

4 (D) other topics as determined appropriate  
5 by the Secretary.

6 (2) ACCOUNTING FOR AGE AND OTHER DIF-  
7 FERENCES.—Such resources and training sessions  
8 must account for age and sociodemographic, geo-  
9 graphic, cultural, cognitive, and linguistic differences  
10 in how individuals interact with technology.

11 (b) QUALITY IMPROVEMENT ORGANIZATIONS.—The  
12 Secretary shall consider including technical assistance,  
13 education, and training on telehealth services as a re-  
14 quired activity of the quality improvement organizations  
15 described in section 1862(g) of the Social Security Act.

16 (c) FUNDING.—There are authorized to be appro-  
17 priated such sums as necessary to carry out the activities  
18 described in sections (a) and (b).

19 **SEC. 139414. STUDY ON TELEHEALTH UTILIZATION DURING**  
20 **THE COVID-19 PANDEMIC.**

21 (a) IN GENERAL.—The Secretary shall collect and  
22 analyze qualitative and quantitative data on the impact  
23 of telehealth services, virtual check-ins, remote patient  
24 monitoring services, and other services furnished through  
25 the use of technology permitted by the waiver or modifica-

1 tion of certain requirements under title XVIII of the So-  
2 cial Security Act (42 15 U.S.C. 1395 et seq.) and, as fea-  
3 sible, under title XIX of such Act (42 U.S.C. 1396 et  
4 seq.), and any regulations thereunder during the COVID-  
5 19 public health emergency, which may include the collec-  
6 tion of data regarding—

7 (1) health care utilization rates under such title  
8 XVIII and, as feasible, under such title XIX, includ-  
9 ing utilization—

10 (A) in different types of areas;

11 (B) by race, ethnicity, or income levels;

12 and

13 (C) of telehealth services furnished by dif-  
14 ferent types of health care professionals;

15 (2) health care quality, such as measured by  
16 hospital readmission rates, missed appointment  
17 rates, patient and provider satisfaction, or other ap-  
18 propriate measures;

19 (3) health outcomes of individuals utilizing tele-  
20 health services;

21 (4) audio-only telehealth utilization rates when  
22 video-based telehealth was not an option, including  
23 the types of services and the types of providers  
24 treating individuals using audio-only telehealth;

25 (5) waivers of State licensure requirements;



1           (6) the types of technologies utilized to deliver  
2 or receive telehealth care and utilization rates,  
3 disaggregated by type of technology (as applicable);

4           (7) challenges for providers in furnishing tele-  
5 health services;

6           (8) the investments necessary for providers to  
7 effectively provide telehealth services to their pa-  
8 tients, including the costs of necessary technology  
9 and of training staff; and

10          (9) any additional information determined ap-  
11 propriate by the Secretary.

12          (b) INTERIM REPORT TO CONGRESS.—Not later than  
13 180 days after the date of enactment of this Act, the Sec-  
14 retary shall submit to the Committee on Finance and the  
15 Committee on Health, Education, Labor, and Pensions of  
16 the Senate and the Committee on Ways and Means and  
17 the Committee on Energy and Commerce of the House  
18 of Representatives an interim report on the impact of tele-  
19 health based on the data collected and analyzed under sub-  
20 section (a). For the purposes of the interim report, the  
21 Secretary may determine which data collected and ana-  
22 lyzed under such subsection is most appropriate to com-  
23 plete such report.

24          (c) FINAL REPORT TO CONGRESS.—Not later than  
25 one year after the date of enactment of this Act, the Sec-

1 retary shall submit to the Committee on Finance and the  
2 Committee on Health, Education, Labor, and Pensions of  
3 the Senate and the Committee on Ways and Means and  
4 the Committee on Energy and Commerce of the House  
5 of Representatives a final report on the impact of tele-  
6 health based on the data collected and analyzed under sub-  
7 section (a) that includes—

8           (1) conclusions regarding the impact of tele-  
9 health services on health care delivery during the  
10 COVID-19 public health emergency; and

11           (2) an estimation of total spending on tele-  
12 health services under title XVIII of the Social Secu-  
13 rity Act (42 U.S.C. 1395 et seq.) and, as feasible,  
14 under title XIX of such Act (42 U.S.C. 1396 et  
15 seq.).

16           (d) **STAKEHOLDER INPUT.**—For purposes of sub-  
17 sections (a), (b), and (c), the Secretary shall seek input  
18 from the Medicare Payment Advisory Commission, the  
19 Medicaid and CHIP Payment and Access Commission,  
20 and nongovernmental stakeholders, including patient or-  
21 ganizations, providers, and experts in telehealth.

22           (e) **FUNDING.**—There are authorized to be appro-  
23 priated such sums as necessary to carry out this section.

1 **SEC. 139415. ANALYSIS OF TELEHEALTH WAIVERS IN AL-**  
2 **TERNATIVE PAYMENT MODELS.**

3 The second sentence of section 1115A(g) of the So-  
4 cial Security Act (42 U.S.C. 1315a(g)) is amended by in-  
5 serting “an analysis of waivers (if applicable) under sub-  
6 section (d)(1) related to telehealth and the impact on qual-  
7 ity and spending under the applicable titles of such waiv-  
8 ers,” after “subsection (c),”.

9 **SEC. 139416. MODEL TO ALLOW ADDITIONAL HEALTH PRO-**  
10 **FESSIONALS TO FURNISH TELEHEALTH**  
11 **SERVICES.**

12 Section 1115A(b)(2)(B) of the Social Security Act  
13 (42 U.S.C. 1315a(b)(2)(B)) is amended by adding at the  
14 end the following new clause:

15 “(xxviii) Allowing health professionals,  
16 such as those described in section  
17 1819(b)(5)(G) or section 1861(l)(4)(B),  
18 who are enrolled under section 1866(j) and  
19 not otherwise eligible under section  
20 1834(m) to furnish telehealth services to  
21 furnish such services.”.

1 **SEC. 139417. TESTING OF MODELS TO EXAMINE THE USE OF**  
2 **TELEHEALTH UNDER THE MEDICARE PRO-**  
3 **GRAM.**

4 Section 1115A(b)(2) of the Social Security Act (42  
5 U.S.C. 1315a(b)(2)) is amended by adding at the end the  
6 following new subparagraph:

7 “(D) TESTING MODELS TO EXAMINE USE  
8 OF TELEHEALTH UNDER MEDICARE.—The Sec-  
9 retary shall consider testing under this sub-  
10 section models to examine the use of telehealth  
11 under title XVIII.”



**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE TO SUBTITLE G  
OFFERED BY M.C. Estes**

Strike section 137506 and insert the following new  
section:

1 **SEC. 137506. PRIORITIZING FUNDING FOR RESEARCH AND**  
2 **CURES.**

3 In addition to any amounts otherwise available, there  
4 are appropriated, out of any monies in the Treasury not  
5 otherwise appropriated—

6 (1) \$40,000,000 to the National Institute of  
7 Diabetes and Digestive and Kidney Diseases, begin-  
8 ning in fiscal year 2022, to remain available until  
9 expended, for diabetes research and cures

10 (2) \$40,000,000 to the National Institute on  
11 Minority Health and Health Disparities, beginning  
12 in fiscal year 2022, to remain available until ex-  
13 pended, for minority health and health disparities  
14 research and cures;

15 (3) \$40,000,000 to the National Institute of  
16 Health Office of Research on Women's Health, be-  
17 ginning in fiscal year 2022, to remain available until  
18 expended, for maternal mortality research and cures;

1           (4) \$40,000,000 to the National Cancer Insti-  
2           tute, beginning in fiscal year 2022, to remain avail-  
3           able until expended, for cancer research and cures;  
4           and

5           (5) \$40,000,000 to the National Institutes of  
6           Aging, beginning in fiscal year 2022, to remain  
7           available until expended, for Alzheimer's research  
8           and cures.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO COMMITTEE  
PRINT FOR SUBTITLE J RELATING TO DRUG  
PRICING**

**OFFERED BY** Mr. Heen

In the section 1192(d)(1) proposed to be added to the Social Security Act by section 139001(a), insert “subject to paragraph (4)” after “For purposes of this part,”.

Add at the end of section 1192(d) proposed to be added to the Social Security Act by section 139001(a) the following paragraph:

- 1           (4) EXCEPTION.—The term “negotiation-eli-  
2           ble drug” shall not include a drug designated by the  
3           Secretary under section 526 of the Federal Food,  
4           Drug, and Cosmetic Act (21 U.S.C. 360bb) for a  
5           rare disease or condition.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO COMMITTEE  
PRINT RELATING TO SUBTITLE J**

**OFFERED BY MR. Wenstrup**

Add at the end of section 139001 the following:

1       (c)    CERTIFICATION    REQUIREMENT.—Notwith-  
2 standing any preceding provision of, or amendment made  
3 by, this section, no such provision or amendment shall  
4 apply before the date on which the Secretary of Health  
5 and Human Services submits to Congress a certification  
6 that if such provisions were to go into effect, there would  
7 be no reduction in access to medications that the Secretary  
8 has determined would mitigate racial health disparities.





**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO COMMITTEE  
PRINT FOR SUBTITLE J RELATING TO DRUG  
PRICING**

**OFFERED BY M<sub>r.</sub> Schweikert**

Add at the end of part 1 the following new section:

1 **SEC. 139004. CERTIFICATION REQUIREMENT WITH RE-**  
2 **SPECT TO APPLICABLE COUNTRIES.**

3 Notwithstanding any preceding provision of, or  
4 amendment made by, this part, no such provision or  
5 amendment shall apply before the date on which the Sec-  
6 retary of Health and Human Services, in consultation with  
7 the National Council on Disability, submits to Congress  
8 a certification that none of the applicable countries (as  
9 described in section 1191(e)(3)(B)(ii) proposed to be  
10 added by section 139001(a)) use Quality Adjusted Life  
11 Years to restrict access to drug coverage or set drug prices  
12 or drug reimbursement policies.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT**

**OFFERED BY** Mr. Brady

Strike subtitle J.



**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE TO SUBTITLE H  
OFFERED BY MR. BRADY**

Strike Part 5 of subtitle H and insert the following:

1 **PART 5—LOWER COSTS AND MORE CHOICES**

2 **COVERAGE ALTERNATIVE**

3 **SEC. 137501. ON-SITE EMPLOYEE CLINICS.**

4 (a) IN GENERAL.—Paragraph (1) of section 223(c)  
5 of the Internal Revenue Code of 1986, as amended by sec-  
6 tion 137504 of this part, is amended by adding at the  
7 end the following new subparagraph:

8 “(F) SPECIAL RULE FOR QUALIFIED ITEMS  
9 AND SERVICES.—

10 “(i) IN GENERAL.—For purposes of  
11 subparagraph (A)(ii), an individual shall  
12 not be treated as covered under a health  
13 plan described in subclauses (I) and (II) of  
14 such subparagraph merely because the in-  
15 dividual is eligible to receive, or receives,  
16 qualified items and services—

17 “(I) at a healthcare facility lo-  
18 cated at a facility owned or leased by

1 the employer of the individual (or of  
2 the individual's spouse), or

3 “(II) at a healthcare facility op-  
4 erated primarily for the benefit of em-  
5 ployees of the employer of the indi-  
6 vidual (or of the individual's spouse).

7 “(ii) QUALIFIED ITEMS AND SERVICES  
8 DEFINED.—For purposes of this subpara-  
9 graph, the term ‘qualified items and serv-  
10 ices’ means the following:

11 “(I) Physical examination.

12 “(II) Immunizations, including  
13 injections of antigens provided by em-  
14 ployees.

15 “(III) Drugs or biologicals other  
16 than a prescribed drug (as such term  
17 is defined in section 213(d)(3)).

18 “(IV) Treatment for injuries oc-  
19 ccurring in the course of employment.

20 “(V) Preventive care for chronic  
21 conditions (as defined in clause (iv)).

22 “(VI) Drug testing.

23 “(VII) Hearing or vision  
24 screenings and related services.

1                   “(iii) AGGREGATION.—For purposes  
2                   of clause (i), all persons treated as a single  
3                   employer under subsection (b), (c), (m), or  
4                   (o) of section 414 shall be treated as a sin-  
5                   gle employer.

6                   “(iv) PREVENTIVE CARE FOR CHRON-  
7                   IC CONDITIONS.—For purposes of this sub-  
8                   paragraph, the term ‘preventive care for  
9                   chronic conditions’ means any item or  
10                  service specified in the Appendix of Inter-  
11                  nal Revenue Service Notice 2019–45 which  
12                  is prescribed to treat an individual diag-  
13                  nosed with the associated chronic condition  
14                  specified in such Appendix for the purpose  
15                  of preventing the exacerbation of such  
16                  chronic condition or the development of a  
17                  secondary condition, including any amend-  
18                  ment, addition, removal, or other modifica-  
19                  tion made by the Secretary (pursuant to  
20                  the authority granted to the Secretary  
21                  under paragraph (2)(C)) to the items or  
22                  services specified in such Appendix subse-  
23                  quent to the date of enactment of this sub-  
24                  paragraph.”.

1 (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to months in taxable years begin-  
3 ning after December 31, 2021.

4 **SEC. 137502. INCREASE IN CONTRIBUTION LIMITS FOR**  
5 **HEALTH SAVINGS ACCOUNTS.**

6 (a) IN GENERAL.—Section 223(b) of the Internal  
7 Revenue Code of 1986 is amended by adding at the end  
8 the following new paragraph:

9 “(9) INCREASE IN MONTHLY LIMITATIONS FOR  
10 TAXABLE YEARS BEGINNING IN 2022.—In the case of  
11 any month during a taxable year which begins after  
12 December 31, 2021, the dollar amount in effect  
13 under subparagraph (A) or (B) of paragraph (2) for  
14 such month shall be twice the amount otherwise ap-  
15 plicable under such subparagraph, as determined—

16 “(A) before application of paragraph (3),

17 “(B) after application of subsection (g),

18 and

19 “(C) without regard to this paragraph.”.

20 (b) EFFECTIVE DATE.—The amendment made by  
21 this section shall apply with respect to taxable years begin-  
22 ning after December 31, 2021.

1 **SEC. 137503. REPEAL OF CEILING ON DEDUCTIBLE AND**  
2 **OUT-OF-POCKET EXPENSES UNDER A HIGH**  
3 **DEDUCTIBLE HEALTH PLAN.**

4 (a) **IN GENERAL.**—Subparagraph (A) of section  
5 223(c)(2) of the Internal Revenue Code of 1986 is amend-  
6 ed to read as follows:

7 “(A) **HIGH DEDUCTIBLE HEALTH PLAN.**—  
8 The term ‘high deductible health plan’ means a  
9 health plan which has an annual deductible  
10 which is not less than—

11 “(i) \$1,000 for self-only coverage, and

12 “(ii) twice the dollar amount in clause  
13 (i) for family coverage.”

14 (b) **CONFORMING AMENDMENTS.**—

15 (1) Subparagraph (D) of section 223(c)(2) of  
16 the Internal Revenue Code of 1986 is amended to  
17 read as follows:

18 “(D) **SPECIAL RULE FOR NETWORK**  
19 **PLANS.**—In the case of a plan using a network  
20 of providers, such plan’s annual deductible for  
21 services provided outside of such network shall  
22 not be taken into account for purposes of sub-  
23 section (b)(2).”

24 (2) Clause (ii) of section 223(g)(1)(B) of such  
25 Code is amended by striking “each dollar amount in

1 subsection (c)(2)(A)” and inserting “the dollar  
2 amount in subsection (c)(2)(A)(i)”.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply with respect to taxable years begin-  
5 ning after December 31, 2021.

6 **SEC. 137504. TREATMENT OF DIRECT PRIMARY CARE SERV-**  
7 **ICE ARRANGEMENTS.**

8 (a) IN GENERAL.—Section 223(c)(1) of the Internal  
9 Revenue Code of 1986 is amended by adding at the end  
10 the following new subparagraph:

11 “(E) TREATMENT OF DIRECT PRIMARY  
12 CARE SERVICE ARRANGEMENTS.—

13 “(i) IN GENERAL.—A direct primary  
14 care service arrangement shall not be  
15 treated as a health plan for purposes of  
16 subparagraph (A)(ii).

17 “(ii) DIRECT PRIMARY CARE SERVICE  
18 ARRANGEMENT.—For purposes of this  
19 paragraph—

20 “(I) IN GENERAL.—The term ‘di-  
21 rect primary care service arrange-  
22 ment’ means, with respect to any indi-  
23 vidual, an arrangement under which  
24 such individual is provided medical  
25 care (as defined in section 213(d))



1 consisting solely of primary care serv-  
2 ices provided by primary care practi-  
3 tioners (as defined in section  
4 1833(x)(2)(A) of the Social Security  
5 Act, determined without regard to  
6 clause (ii) thereof), if the sole com-  
7 pensation for such care is a fixed peri-  
8 odic fee.

9 “(II) LIMITATION.—With respect  
10 to any individual for any month, such  
11 term shall not include any arrange-  
12 ment if the aggregate fees for all di-  
13 rect primary care service arrange-  
14 ments (determined without regard to  
15 this subclause) with respect to such  
16 individual for such month exceed  
17 \$150 (twice such dollar amount in the  
18 case of an individual with any direct  
19 primary care service arrangement (as  
20 so determined) that covers more than  
21 one individual).

22 “(iii) CERTAIN SERVICES SPECIFI-  
23 CALLY EXCLUDED FROM TREATMENT AS  
24 PRIMARY CARE SERVICES.—For purposes

1 of this subparagraph, the term ‘primary  
2 care services’ shall not include—

3 “(I) procedures that require the  
4 use of general anesthesia, and

5 “(II) laboratory services not typi-  
6 cally administered in an ambulatory  
7 primary care setting.

8 The Secretary, after consultation with the  
9 Secretary of Health and Human Services,  
10 shall issue regulations or other guidance  
11 regarding the application of this clause.”.

12 (b) DIRECT PRIMARY CARE SERVICE ARRANGEMENT

13 FEES TREATED AS MEDICAL EXPENSES.—Section  
14 223(d)(2)(C) of the Internal Revenue Code of 1986 is  
15 amended by striking “or” at the end of clause (iii), by  
16 striking the period at the end of clause (iv) and inserting  
17 “, or”, and by adding at the end the following new clause:

18 “(v) any direct primary care service arrangement.”.

19 (c) INFLATION ADJUSTMENT.—Section 223(g)(1) of  
20 the Internal Revenue Code of 1986 is amended—

21 (1) by inserting “, (c)(1)(E)(ii)(II),” after  
22 “(b)(2),” each place such term appears, and

23 (2) in subparagraph (B), by inserting “and  
24 (iii)” after “clause (ii)” in clause (i), by striking  
25 “and” at the end of clause (i), by striking the period

1 at the end of clause (ii) and inserting “, and”, and  
2 by inserting after clause (ii) the following new  
3 clause:

4 “(iii) in the case of the dollar amount  
5 in subsection (c)(1)(E)(ii)(II) for taxable  
6 years beginning in calendar years after  
7 2021, ‘calendar year 2020’.”

8 (d) REPORTING OF DIRECT PRIMARY CARE SERVICE  
9 ARRANGEMENT FEES ON W-2.—Section 6051(a) of the  
10 Internal Revenue Code of 1986 is amended by striking  
11 “and” at the end of paragraph (16), by striking the period  
12 at the end of paragraph (17) and inserting “, and”, and  
13 by inserting after paragraph (17) the following new para-  
14 graph:

15 “(18) in the case of a direct primary care serv-  
16 ice arrangement (as defined in section  
17 223(c)(1)(D)(ii)) which is provided in connection  
18 with employment, the aggregate fees for such ar-  
19 rangement for such employee.”

20 (e) EFFECTIVE DATE.—The amendments made by  
21 this section shall apply to taxable years beginning after  
22 December 31, 2021.

1 **SEC. 137505. MAKING PERMANENT THE SAFE HARBOR FOR**  
2 **ABSENCE OF DEDUCTIBLE FOR TELEHEALTH.**

3 (a) **IN GENERAL.**—Section 223(c)(2)(E) of the Inter-  
4 nal Revenue Code of 1986 is amended by striking “In the  
5 case of plan years beginning on or before December 31,  
6 2021, a” and inserting “A”.

7 (b) **CERTAIN COVERAGE DISREGARDED.**—Section  
8 223(c)(1)(B)(ii) of the Internal Revenue Code of 1986 is  
9 amended by striking “(in the case of plan years beginning  
10 on or before December 31, 2021)”.

11 **SEC. 137506. MODIFICATIONS TO PREMIUM TAX CREDIT RE-**  
12 **LATING TO ABORTION COVERAGE.**

13 (a) **IN GENERAL.**—Section 36B(c)(3)(A) of the In-  
14 ternal Revenue Code of 1986 is amended by striking  
15 “shall not include” and all that follows and inserting the  
16 following: “shall not include any health plan that—

17 “(i) is a catastrophic plan described in  
18 section 1302(e) of such Act, or

19 “(ii) includes coverage for abortions  
20 (other than any abortion necessary to save  
21 the life of the mother or any abortion with  
22 respect to a pregnancy that is the result of  
23 an act of rape or incest).”.

24 (b) **CONFORMING AMENDMENTS.**—Section 36B(c)(3)  
25 of such Code is amended by adding at the end the fol-  
26 lowing new subparagraph:

1                   “(C) CERTAIN RULES RELATED TO ABOR-  
2                   TION.—

3                   “(i) OPTION TO PURCHASE SEPARATE  
4                   COVERAGE OR PLAN.—Nothing in subpara-  
5                   graph (A) shall be construed as prohibiting  
6                   any individual from purchasing separate  
7                   coverage for abortions described in such  
8                   subparagraph, or a health plan that in-  
9                   cludes such abortions, so long as no credit  
10                  is allowed under this section with respect  
11                  to the premiums for such coverage or plan.

12                  “(ii) OPTION TO OFFER COVERAGE OR  
13                  PLAN.—Nothing in subparagraph (A) shall  
14                  restrict any nonfederal health insurance  
15                  issuer offering a health plan from offering  
16                  separate coverage for abortions described  
17                  in such subparagraph, or a plan that in-  
18                  cludes such abortions, so long as premiums  
19                  for such separate coverage or plan are not  
20                  paid for with any amount attributable to  
21                  the credit allowed under this section (or  
22                  the amount of any advance payment of the  
23                  credit under section 1412 of the Patient  
24                  Protection and Affordable Care Act).

1                   “(iii) OTHER TREATMENTS.—The  
2                   treatment of any infection, injury, disease,  
3                   or disorder that has been caused by or ex-  
4                   acerbated by the performance of an abor-  
5                   tion shall not be treated as an abortion for  
6                   purposes of subparagraph (A).”.

7 **SEC. 137507. ELIGIBILITY FOR CATASTROPHIC PLANS.**

8           (a) IN GENERAL.—Section 1302(e)(2) of the Patient  
9 Protection and Affordable Care Act is amended by adding  
10 at the end the following new flush matter:

11           “Notwithstanding the preceding sentence, an indi-  
12           vidual shall be treated as described in this para-  
13           graph for any plan year.”.

14           (b) EFFECTIVE DATE.—The amendment made by  
15 this section shall apply to plan years ending after Decem-  
16 ber 31, 2021.

17 **SEC. 137508. CODIFICATION OF RULES RELATING TO**  
18                   **HEALTH REIMBURSEMENT ARRANGEMENTS**  
19                   **AND OTHER ACCOUNT-BASED GROUP**  
20                   **HEALTH PLANS.**

21           The final rules published by the Department of the  
22 Treasury, the Department of Labor, and the Department  
23 of Health and Human Services in the Federal Register  
24 on June 20, 2019, (84 Fed. Reg. 28888) relating to health  
25 reimbursement arrangements and other account-based

1 group health plans shall have the same force and effect  
2 as if included in the enactment of this Act.

3 **SEC. 137509. FINDINGS AND SENSE OF CONGRESS.**

4 (a) FINDINGS.—Congress finds the following:

5 (1) The use of technology in health care and  
6 coverage of telehealth services are rapidly evolving.

7 (2) Research has found that telehealth services  
8 can expand access to care, improve the quality of  
9 care, and reduce spending, and that patients receiv-  
10 ing telehealth services are satisfied with their experi-  
11 ences.

12 (3) Health care workforce shortages are a sig-  
13 nificant problem in many areas and for many types  
14 of health care clinicians.

15 (4) Telehealth increases access to care in areas  
16 with workforce shortages and for individuals who  
17 live far away from health care facilities, have limited  
18 mobility or transportation, or have other barriers to  
19 accessing care.

20 (5) The use of health technologies can strength-  
21 en the expertise of the health care workforce, includ-  
22 ing by connecting clinicians to specialty consulta-  
23 tions.

24 (6) Prior to the COVID–19 pandemic, the utili-  
25 zation of telehealth services in the Medicare program

1 under title XVIII of the Social Security Act (42  
2 U.S.C. 1395 et seq.) was low, with only 0.25 percent  
3 of Medicare fee-for-service beneficiaries utilizing tele-  
4 health services in 2016.

5 (7) The COVID-19 pandemic demonstrated ad-  
6 ditional benefits of telehealth, including reducing in-  
7 fection risk of patients and health care professionals  
8 and conserving space in health care facilities, and  
9 the Centers for Disease Control and Prevention rec-  
10 ommended that telehealth services should be opti-  
11 mized, when available and appropriate, during the  
12 pandemic.

13 (8) Long-term certainty about coverage of tele-  
14 health services under the Medicare program is nec-  
15 essary to fully realize the benefits of telehealth.

16 (b) SENSE OF CONGRESS.—It is the sense of Con-  
17 gress that—

18 (1) health care providers can furnish safe, effec-  
19 tive, and high-quality health care services through  
20 telehealth;

21 (2) the Secretary of Health and Human Serv-  
22 ices should promptly take all necessary measures to  
23 ensure that providers and beneficiaries can continue  
24 to furnish and utilize, respectively, telehealth serv-  
25 ices in the Medicare program during and after the



1 conclusion of the COVID-19 pandemic, including  
2 modifying, as appropriate, the definition of “inter-  
3 active telecommunications system” in regulations  
4 and program instruction under the Medicare pro-  
5 gram to ensure that providers can utilize all appro-  
6 priate means and types of technology, including  
7 audio-visual, audio-only, and other types of tech-  
8 nologies, to furnish telehealth services; and

9 (3) barriers to the use of telehealth should be  
10 removed.

11 **SEC. 137510. EXPANDING THE USE OF TELEHEALTH**  
12 **THROUGH THE WAIVER OF REQUIREMENTS.**

13 (a) IN GENERAL.—Section 1834(m) of the Social Se-  
14 curity Act (42 U.S.C. 1395m(m)) is amended—

15 (1) in paragraph (4)(C)(i), by striking “and  
16 (7)” and inserting “(7), and (9)”; and

17 (2) by adding at the end the following:

18 “(9) **AUTHORITY TO WAIVE REQUIREMENTS**  
19 **AND LIMITATIONS.—**

20 “(A) IN GENERAL.—Notwithstanding the  
21 preceding provisions of this subsection, in the  
22 case of telehealth services furnished on or after  
23 January 1, 2022, the Secretary may waive any  
24 requirement described in subparagraph (B) that  
25 is applicable to payment for telehealth services

1 under this subsection, but only if the Secretary  
2 determines that such waiver would not ad-  
3 versely impact quality of care.

4 “(B) REQUIREMENTS DESCRIBED.—For  
5 purposes of this paragraph, requirements appli-  
6 cable to payment for telehealth services under  
7 this subsection are—

8 “(i) requirements relating to qualifica-  
9 tions for an originating site under para-  
10 graph (4)(C)(ii);

11 “(ii) any geographic requirement  
12 under paragraph (4)(C)(i) (other than ap-  
13 plicable State law requirements, including  
14 State licensure requirements);

15 “(iii) any limitation on the type of  
16 technology used to furnish telehealth serv-  
17 ices;

18 “(iv) any limitation on the types of  
19 practitioners who are eligible to furnish  
20 telehealth services (other than the require-  
21 ment that the practitioner is enrolled  
22 under this title);

23 “(v) any limitation on specific services  
24 designated as telehealth services pursuant  
25 to this subsection (provided the Secretary

1 determines that such services are clinically  
2 appropriate to furnish remotely); or

3 “(vi) any other limitation relating to  
4 the furnishing of telehealth services under  
5 this title identified by the Secretary.

6 “(C) WAIVER IMPLEMENTATION.—In im-  
7 plementing a waiver under this paragraph, the  
8 Secretary may establish parameters, as appro-  
9 priate, for telehealth services under such waiv-  
10 er, including with respect to payment of a facil-  
11 ity fee for originating sites and beneficiary and  
12 program integrity protections.

13 “(D) PUBLIC COMMENT.—The Secretary  
14 shall establish a process by which stakeholders  
15 may (on at least an annual basis) provide public  
16 comment on waivers under this paragraph.

17 “(E) PERIODIC REVIEW OF WAIVERS.—  
18 The Secretary shall periodically, but not more  
19 often than every 3 years, reassess each waiver  
20 under this paragraph to determine whether the  
21 waiver continues to meet the quality of care  
22 condition applicable under subparagraph (A).  
23 The Secretary shall terminate any waiver that  
24 does not continue to meet such condition.”

1 (b) POSTING OF INFORMATION.—Not later than 2  
2 years after the date on which a waiver under section  
3 1834(m)(9) of the Social Security Act, as added by sub-  
4 section (a), first becomes effective, and at least every 2  
5 years thereafter, the Secretary of Health and Human  
6 Services shall post on the internet website of the Centers  
7 for Medicare & Medicaid Services—

8 (1) the number of Medicare beneficiaries receiv-  
9 ing telehealth services by reason of each waiver  
10 under such section;

11 (2) the impact of such waivers on expenditures  
12 and utilization under title XVIII of the Social Secu-  
13 rity Act (42 U.S.C. 1395 et seq.); and

14 (3) other outcomes, as determined appropriate  
15 by the Secretary.

16 **SEC. 137511. REMOVING GEOGRAPHIC REQUIREMENTS FOR**  
17 **TELEHEALTH SERVICES.**

18 Section 1834(m)(4)(C) of the Social Security Act (42  
19 U.S.C. 1395m(m)(4)(C)) is amended—

20 (1) in clause (i), in the matter preceding sub-  
21 clause (I), by inserting “and clause (iii)” after “and  
22 (9)”; and

23 (2) by adding at the end the following new  
24 clause:

1                   “(iii) REMOVAL OF GEOGRAPHIC RE-  
2                   QUIREMENTS.—The geographic require-  
3                   ments described in clause (i) shall not  
4                   apply with respect to telehealth services  
5                   furnished on or after the date of the enact-  
6                   ment of this clause.”.

7 **SEC. 137512. EXPANDING ORIGINATING SITES.**

8           (a) EXPANDING THE HOME AS AN ORIGINATING  
9 SITE.—Section 1834(m)(4)(C)(ii)(X) of the Social Secu-  
10 rity Act (42 U.S.C. 1395m(m)(4)(C)(ii)(X)) is amended  
11 to read as follows:

12                   “(X)(aa) Prior to the date of en-  
13                   actment of the CONNECT for Health  
14                   Act of 2021, the home of an indi-  
15                   vidual but only for purposes of section  
16                   1881(b)(3)(B) or telehealth services  
17                   described in paragraph (7).

18                   “(bb) On or after such date of  
19                   enactment, the home of an indi-  
20                   vidual.”.

21           (b) ALLOWING ADDITIONAL ORIGINATING SITES.—  
22 Section 1834(m)(4)(C)(ii) of the Social Security Act (42  
23 U.S.C. 1395m(m)(4)(C)(ii)) is amended by adding at the  
24 end the following new subclause:

1                   “(XII) Any other site determined  
2                   appropriate by the Secretary at which  
3                   an eligible telehealth individual is lo-  
4                   cated at the time a telehealth service  
5                   is furnished via a telecommunications  
6                   system.”.

7           (c) PARAMETERS FOR NEW ORIGINATING SITES.—  
8 Section 1834(m)(4)(C) of the Social Security Act (42  
9 U.S.C. 1395m(m)(4)(C)) is amended by adding at the end  
10 the following new clause:

11                   “(iv) REQUIREMENTS FOR NEW  
12                   SITES.—

13                   “(I) IN GENERAL.—The Sec-  
14                   retary may establish requirements for  
15                   the furnishing of telehealth services at  
16                   sites described in clause (ii)(XII) to  
17                   provide for beneficiary and program  
18                   integrity protections.

19                   “(II) CLARIFICATION.—Nothing  
20                   in this clause shall be construed to  
21                   preclude the Secretary from estab-  
22                   lishing requirements for other origi-  
23                   nating sites described in clause (ii)”.

1 (d) NO ORIGINATING SITE FACILITY FEE FOR NEW  
2 SITES.—Section 1834(m)(2)(B)(ii) of the Social Security  
3 Act (42 U.S.C. 1395m(m)(2)(B)(ii)) is amended—

4 (1) in the heading, by striking “IF ORIGINATING  
5 SITE IS THE HOME” and inserting “FOR CERTAIN  
6 SITES”; and

7 (2) by striking “paragraph (4)(C)(ii)(X)” and  
8 inserting “subclause (X) or (XII) of paragraph  
9 (4)(C)”.

10 **SEC. 137513. USE OF TELEHEALTH IN EMERGENCY MED-**  
11 **ICAL CARE.**

12 (a) IN GENERAL.—Section 1834(m) of the Social Se-  
13 curity Act (42 U.S.C. 1395m(m)) is amended—

14 (1) in paragraph (4)(C)(i), by striking “and  
15 (9)” and inserting “(9), and (10)”; and

16 (2) by adding at the end the following:

17 “(10) TREATMENT OF EMERGENCY MEDICAL  
18 CARE FURNISHED THROUGH TELEHEALTH.—The  
19 geographic requirements described in paragraph  
20 (4)(C)(i) (other than applicable State law require-  
21 ments, including State licensure requirements) shall  
22 not apply with respect to telehealth services that are  
23 services for emergency medical care (as determined  
24 by the Secretary) furnished on or after January 1,  
25 2022, to an eligible telehealth individual.”.

1 (b) ADDITIONAL SERVICES.—As part of the imple-  
2 mentation of the amendments made by this section, the  
3 Secretary of Health and Human Services shall consider  
4 whether additional services should be added to the services  
5 specified in paragraph (4)(F)(i) of section 1834(m) of  
6 such Act (42 U.S.C. 1395m)) for authorized payment  
7 under paragraph (1) of such section.

8 **SEC. 137514. IMPROVEMENTS TO THE PROCESS FOR ADD-**  
9 **ING TELEHEALTH SERVICES.**

10 (a) REVIEW.—The Secretary shall undertake a review  
11 of the process established pursuant to section  
12 1834(m)(4)(F)(ii) of the Social Security Act (42 U.S.C.  
13 1395m(m)(4)(F)(ii)), and based on the results of such re-  
14 view—

15 (1) implement revisions to the process so that  
16 the criteria to add services prioritizes, as appro-  
17 priate, improved access to care through clinically ap-  
18 propriate telehealth services; and

19 (2) provide clarification on what requests to  
20 add telehealth services under such process should in-  
21 clude.

22 (b) TEMPORARY COVERAGE OF CERTAIN TELE-  
23 HEALTH SERVICES.—Section 1834(m)(4)(F) of the Social  
24 Security Act (42 U.S.C. 1395m(m)(4)(F)) is amended by  
25 adding at the end the following new clause:



1                   “(iii) TEMPORARY COVERAGE OF CER-  
2                   TAIN TELEHEALTH SERVICES.—The Sec-  
3                   retary may add services with a reasonable  
4                   potential likelihood of clinical benefit and  
5                   improved access to care when furnished via  
6                   a telecommunications system (as deter-  
7                   mined by the Secretary) on a temporary  
8                   basis to those specified in clause (i) for au-  
9                   thorized payment under paragraph (1).”.

10 **SEC. 137515. FEDERALLY QUALIFIED HEALTH CENTERS**  
11 **AND RURAL HEALTH CLINICS.**

12           Section 1834(m) of the Social Security Act (42  
13 U.S.C. 1395m(m)) is amended—

14           (1) in paragraph (4)(C)(i), in the matter pre-  
15           ceding subclause (I), by inserting “, (8)” after  
16           “(7)”; and

17           (2) in paragraph (8)—

18           (A) in the paragraph heading by inserting  
19           “AND AFTER” after “DURING ”;

20           (B) in subparagraph (A)—

21           (i) in the matter preceding clause (i),  
22           by inserting “and after such emergency pe-  
23           riod” after “1135(g)(1)(B)”;

24           (ii) in clause (ii), by striking “and” at  
25           the end;

1 (iii) by redesignating clause (iii) as  
2 clause (iv); and

3 (iv) by inserting after clause (ii) the  
4 following new clause:

5 “(iii) the geographic requirements de-  
6 scribed in paragraph (4)(C)(i) shall not  
7 apply with respect to such a telehealth  
8 service; and”;

9 (C) by striking subparagraph (B) and in-  
10 sserting the following:

11 “(B) PAYMENT.—

12 “(i) IN GENERAL.—A telehealth serv-  
13 ice furnished by a Federally qualified  
14 health center or a rural health clinic to an  
15 individual pursuant to this paragraph on  
16 or after the date of the enactment of this  
17 subparagraph shall be deemed to be so fur-  
18 nished to such individual as an outpatient  
19 of such clinic or facility (as applicable) for  
20 purposes of paragraph (1) or (3), respec-  
21 tively, of section 1861(aa) and payable as  
22 a Federally qualified health center service  
23 or rural health clinic service (as applicable)  
24 under the prospective payment system es-

1            established under section 1834(o) or under  
2            section 1833(a)(3), respectively.

3                    “(ii) TREATMENT OF COSTS FOR  
4            FQHC PPS CALCULATIONS AND RHC AIR  
5            CALCULATIONS.—Costs associated with the  
6            delivery of telehealth services by a Feder-  
7            ally qualified health center or rural health  
8            clinic serving as a distant site pursuant to  
9            this paragraph shall be considered allow-  
10           able costs for purposes of the prospective  
11           payment system established under section  
12           1834(o) and any payment methodologies  
13           developed under section 1833(a)(3), as ap-  
14           plicable.”.

15 **SEC. 137516. NATIVE AMERICAN HEALTH FACILITIES.**

16           (a) IN GENERAL.—Section 1834(m)(4)(C) of the So-  
17           cial Security Act (42 U.S.C. 1395m(m)(4)(C)) is amend-  
18           ed—

19                   (1) in clause (i), by striking “clause (iii)” and  
20           inserting “clauses (iii) and (v)”; and

21                   (2) by adding at the end the following new  
22           clause:

23                                   “(v) NATIVE AMERICAN HEALTH FA-  
24           CILITIES.—With respect to telehealth serv-  
25           ices furnished on or after January 1, 2022,

1 the originating site requirements described  
2 in clauses (i) and (ii) shall not apply with  
3 respect to a facility of the Indian Health  
4 Service, whether operated by such Service,  
5 or by an Indian tribe (as that term is de-  
6 fined in section 4 of the Indian Health  
7 Care Improvement Act (25 U.S.C. 1603))  
8 or a tribal organization (as that term is  
9 defined in section 4 of the Indian Self-De-  
10 termination and Education Assistance Act  
11 (25 U.S.C. 5304)), or a facility of the Na-  
12 tive Hawaiian health care systems author-  
13 ized under the Native Hawaiian Health  
14 Care Improvement Act (42 U.S.C. 11701  
15 et seq.).”.

16 (b) NO ORIGINATING SITE FACILITY FEE FOR CER-  
17 TAIN NATIVE AMERICAN FACILITIES.—Section  
18 1834(m)(2)(B)(i) of the Social Security Act (42 U.S.C.  
19 1395m(m)(2)(B)(i)) is amended, in the matter preceding  
20 subclause (I), by inserting “(other than an originating site  
21 that is only described in clause (v) of paragraph (4)(C),  
22 and does not meet the requirement for an originating site  
23 under clauses (i) and (ii) of such paragraph)” after “the  
24 originating site”.

1 **SEC. 137517. WAIVER OF TELEHEALTH REQUIREMENTS**  
2 **DURING PUBLIC HEALTH EMERGENCIES.**

3 Section 1135(g)(1) of the Social Security Act (42  
4 U.S.C. 1320b-5(g)(1)) is amended—

5 (1) in subparagraph (A), in the matter pre-  
6 ceding clause (i), by striking “subparagraph (B)”  
7 and inserting “subparagraphs (B) and (C)”; and

8 (2) by adding at the end the following new sub-  
9 paragraph:

10 “(C) EXCEPTION FOR WAIVER OF TELE-  
11 HEALTH REQUIREMENTS DURING PUBLIC  
12 HEALTH EMERGENCIES.—For purposes of sub-  
13 section (b)(8), in addition to the emergency pe-  
14 riod described in subparagraph (B), an ‘emer-  
15 gency area’ is a geographical area in which, and  
16 an ‘emergency period’ is the period during  
17 which, there exists a public health emergency  
18 declared by the Secretary pursuant to section  
19 319 of the Public Health Service Act.”.

20 **SEC. 137518. USE OF TELEHEALTH IN RECERTIFICATION**  
21 **FOR HOSPICE CARE.**

22 (a) IN GENERAL.—Section 1814(a)(7)(D)(i)(II) of  
23 the Social Security Act (42 U.S.C. 1395f(a)(7)(D)(i)(II))  
24 is amended by inserting “and after such emergency pe-  
25 riod” after “1135(g)(1)(B)”.

1 (b) GAO REPORT.—Not later than 3 years after the  
2 date of enactment of this Act, the Comptroller General  
3 of the United States shall submit a report to Congress  
4 evaluating the impact of the amendment made by sub-  
5 section (a) on—

6 (1) the number and percentage of beneficiaries  
7 recertified for the Medicare hospice benefit at 180  
8 days and for subsequent benefit periods;

9 (2) the appropriateness for hospice care of the  
10 patients recertified through the use of telehealth;  
11 and

12 (3) any other factors determined appropriate by  
13 the Comptroller General.

14 **SEC. 137519. CLARIFICATION FOR FRAUD AND ABUSE LAWS**  
15 **REGARDING TECHNOLOGIES PROVIDED TO**  
16 **BENEFICIARIES.**

17 Section 1128A(i)(6) of the Social Security Act (42  
18 U.S.C. 1320a-7a(i)(6)) is amended—

19 (1) in subparagraph (I), by striking “; or” and  
20 inserting a semicolon;

21 (2) in subparagraph (J), by striking the period  
22 at the end and inserting “; or”; and

23 (3) by adding at the end the following new sub-  
24 paragraph:

1           “(K) the provision of technologies (as de-  
2           fined by the Secretary) on or after the date of  
3           the enactment of this subparagraph, by a pro-  
4           vider of services or supplier (as such terms are  
5           defined for purposes of title XVIII) directly to  
6           an individual who is entitled to benefits under  
7           part A of title XVIII, enrolled under part B of  
8           such title, or both, for the purpose of furnishing  
9           telehealth services, remote patient monitoring  
10          services, or other services furnished through the  
11          use of technology (as defined by the Secretary),  
12          if—

13                   “(i) the technologies are not offered  
14                   as part of any advertisement or sollicita-  
15                   tion; and

16                   “(ii) the provision of the technologies  
17                   meets any other requirements set forth in  
18                   regulations promulgated by the Sec-  
19                   retary.”.

20   **SEC. 137520. ADDITIONAL RESOURCES FOR TELEHEALTH**  
21                   **OVERSIGHT.**

22           In addition to amounts otherwise available, there are  
23           authorized to be appropriated to the Inspector General of  
24           the Department of Health and Human Services for each  
25           of fiscal years 2022 through 2026, out of any money in

1 the Treasury not otherwise appropriated, \$3,000,000, to  
2 remain available until expended, for purposes of con-  
3 ducting audits, investigations, and other oversight and en-  
4 forcement activities with respect to telehealth services, re-  
5 mote patient monitoring services, or other services fur-  
6 nished through the use of technology (as defined by the  
7 Secretary).

8 **SEC. 137521. PROVIDER AND BENEFICIARY EDUCATION ON**  
9 **TELEHEALTH.**

10 (a) **EDUCATIONAL RESOURCES AND TRAINING SES-**  
11 **SIONS.—**

12 (1) **IN GENERAL.—**Not later than 6 months  
13 after the date of enactment of this Act, the Sec-  
14 retary of Health and Human Services shall develop  
15 and make available to beneficiaries and health care  
16 professionals educational resources and training ses-  
17 sions on requirements relating to the furnishing of  
18 telehealth services under section 1834(m) of the So-  
19 cial Security Act (42 U.S.C. 1395m(m)) and topics  
20 including—

21 (A) requirements for payment for tele-  
22 health services;

23 (B) telehealth-specific health care privacy  
24 and security training;



1 (C) utilizing telehealth services to engage  
2 and support underserved, high-risk, and vulner-  
3 able patient populations; and

4 (D) other topics as determined appropriate  
5 by the Secretary.

6 (2) ACCOUNTING FOR AGE AND OTHER DIF-  
7 FERENCES.—Such resources and training sessions  
8 must account for age and sociodemographic, geo-  
9 graphic, cultural, cognitive, and linguistic differences  
10 in how individuals interact with technology.

11 (b) QUALITY IMPROVEMENT ORGANIZATIONS.—The  
12 Secretary shall consider including technical assistance,  
13 education, and training on telehealth services as a re-  
14 quired activity of the quality improvement organizations  
15 described in section 1862(g) of the Social Security Act.

16 (c) FUNDING.—There are authorized to be appro-  
17 priated such sums as necessary to carry out the activities  
18 described in sections (a) and (b).

19 **SEC. 137522. STUDY ON TELEHEALTH UTILIZATION DURING**  
20 **THE COVID-19 PANDEMIC.**

21 (a) IN GENERAL.—The Secretary shall collect and  
22 analyze qualitative and quantitative data on the impact  
23 of telehealth services, virtual check-ins, remote patient  
24 monitoring services, and other services furnished through  
25 the use of technology permitted by the waiver or modifica-

1 tion of certain requirements under title XVIII of the So-  
2 cial Security Act (42 15 U.S.C. 1395 et seq.) and, as fea-  
3 sible, under title XIX of such Act (42 U.S.C. 1396 et  
4 seq.), and any regulations thereunder during the COVID-  
5 19 public health emergency, which may include the collec-  
6 tion of data regarding—

7 (1) health care utilization rates under such title  
8 XVIII and, as feasible, under such title XIX, includ-  
9 ing utilization—

10 (A) in different types of areas;

11 (B) by race, ethnicity, or income levels;

12 and

13 (C) of telehealth services furnished by dif-  
14 ferent types of health care professionals;

15 (2) health care quality, such as measured by  
16 hospital readmission rates, missed appointment  
17 rates, patient and provider satisfaction, or other ap-  
18 propriate measures;

19 (3) health outcomes of individuals utilizing tele-  
20 health services;

21 (4) audio-only telehealth utilization rates when  
22 video-based telehealth was not an option, including  
23 the types of services and the types of providers  
24 treating individuals using audio-only telehealth;

25 (5) waivers of State licensure requirements;

1           (6) the types of technologies utilized to deliver  
2           or receive telehealth care and utilization rates,  
3           disaggregated by type of technology (as applicable);

4           (7) challenges for providers in furnishing tele-  
5           health services;

6           (8) the investments necessary for providers to  
7           effectively provide telehealth services to their pa-  
8           tients, including the costs of necessary technology  
9           and of training staff; and

10          (9) any additional information determined ap-  
11          propriate by the Secretary.

12          (b) INTERIM REPORT TO CONGRESS.—Not later than  
13 180 days after the date of enactment of this Act, the Sec-  
14 retary shall submit to the Committee on Finance and the  
15 Committee on Health, Education, Labor, and Pensions of  
16 the Senate and the Committee on Ways and Means and  
17 the Committee on Energy and Commerce of the House  
18 of Representatives an interim report on the impact of tele-  
19 health based on the data collected and analyzed under sub-  
20 section (a). For the purposes of the interim report, the  
21 Secretary may determine which data collected and ana-  
22 lyzed under such subsection is most appropriate to com-  
23 plete such report.

24          (c) FINAL REPORT TO CONGRESS.—Not later than  
25 one year after the date of enactment of this Act, the Sec-

1 retary shall submit to the Committee on Finance and the  
2 Committee on Health, Education, Labor, and Pensions of  
3 the Senate and the Committee on Ways and Means and  
4 the Committee on Energy and Commerce of the House  
5 of Representatives a final report on the impact of tele-  
6 health based on the data collected and analyzed under sub-  
7 section (a) that includes—

8           (1) conclusions regarding the impact of tele-  
9 health services on health care delivery during the  
10 COVID–19 public health emergency; and

11           (2) an estimation of total spending on tele-  
12 health services under title XVIII of the Social Secu-  
13 rity Act (42 U.S.C. 1395 et seq.) and, as feasible,  
14 under title XIX of such Act (42 U.S.C. 1396 et  
15 seq.).

16           (d) **STAKEHOLDER INPUT.**—For purposes of sub-  
17 sections (a), (b), and (c), the Secretary shall seek input  
18 from the Medicare Payment Advisory Commission, the  
19 Medicaid and CHIP Payment and Access Commission,  
20 and nongovernmental stakeholders, including patient or-  
21 ganizations, providers, and experts in telehealth.

22           (e) **FUNDING.**—There are authorized to be appro-  
23 priated such sums as necessary to carry out this section.

1 **SEC. 137523. ANALYSIS OF TELEHEALTH WAIVERS IN AL-**  
2 **TERNATIVE PAYMENT MODELS.**

3 The second sentence of section 1115A(g) of the So-  
4 cial Security Act (42 U.S.C. 1315a(g)) is amended by in-  
5 serting “an analysis of waivers (if applicable) under sub-  
6 section (d)(1) related to telehealth and the impact on qual-  
7 ity and spending under the applicable titles of such waiv-  
8 ers,” after “subsection (c),”.

9 **SEC. 137524. MODEL TO ALLOW ADDITIONAL HEALTH PRO-**  
10 **FESSIONALS TO FURNISH TELEHEALTH**  
11 **SERVICES.**

12 Section 1115A(b)(2)(B) of the Social Security Act  
13 (42 U.S.C. 1315a(b)(2)(B)) is amended by adding at the  
14 end the following new clause:

15 “(xxviii) Allowing health professionals,  
16 such as those described in section  
17 1819(b)(5)(G) or section 1861(II)(4)(B),  
18 who are enrolled under section 1866(j) and  
19 not otherwise eligible under section  
20 1834(m) to furnish telehealth services to  
21 furnish such services.”

1 **SEC. 137525. TESTING OF MODELS TO EXAMINE THE USE OF**  
2 **TELEHEALTH UNDER THE MEDICARE PRO-**  
3 **GRAM.**

4 Section 1115A(b)(2) of the Social Security Act (42  
5 U.S.C. 1315a(b)(2)) is amended by adding at the end the  
6 following new subparagraph:

7 “(D) TESTING MODELS TO EXAMINE USE  
8 OF TELEHEALTH UNDER MEDICARE.—The Sec-  
9 retary shall consider testing under this sub-  
10 section models to examine the use of telehealth  
11 under title XVIII.”



**AMENDMENT**

**OFFERED BY** Mr. Reed

Strike section 137702.



**AMENDMENT**

**OFFERED BY** Mr. Estes

Strike subtitle G.





**AMENDMENT**

**OFFERED BY Mr. Rice**

In section 6417(c) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136104, is amended by adding at the end the following new paragraph:

- 1           (8) LIMITATION ON TAXABLE INCOME.—A tax-
- 2           payer with a taxable income in excess of \$5,000,000
- 3           may not make an election under this section.



**Amendment to the Amendment in the Nature of a Substitute to Subtitle G. Budget  
Reconciliation Legislative Recommendations Relating to Green Energy  
Offered by Mr. Ferguson of Georgia**

This amendment would reduce the maximum income threshold for EV tax credits from \$800,000 to \$150,000 (\$75,000 for single filers). (The No Tax Breaks for the Top 1% Amendment.)

**AMENDMENT**

**OFFERED BY Mr. Ferguson**

In section 36C(e)(3)(A) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136401, strike “\$800,000” and insert “\$150,000”.

In section 36C(e)(3)(B) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136401, strike “\$600,000” and insert “\$112,500”.

In section 36C(e)(3)(C) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136401, strike “\$400,000” and insert “\$75,000”.



**AMENDMENT**

**OFFERED BY** Mr. Smith

In section 45Y of the Internal Revenue Code of 1986, as proposed to be added by section 136403, redesignate subsection (f) as subsection (g) and insert after subsection (e) the following new subsection:

- 1 (f) **LIMITATION ON GROSS RECEIPTS.**—No credit
- 2 shall be determined under subsection (a) with respect to
- 3 a taxpayer with a taxable income in excess of \$5,000,000.



**AMENDMENT**

**OFFERED BY** Mr. Ferguson

At the end of section 138504, add the following:

1       (n) CERTAIN INDIVIDUALS HELD HARMLESS.—The  
2 Secretary of the Treasury, or the Secretary's delegate,  
3 shall issue such regulations or other guidance as is nec-  
4 essary to ensure that individuals with adjusted gross in-  
5 come which does not exceed \$400,000 will not be impacted  
6 by the tax increases imposed by reason of the amendments  
7 made by this section.



**AMENDMENT**

**OFFERED BY Mr. Hern**

Subtitle F is amended by inserting after section 135001 the following new section:

**1 SEC. 135002. DELAYED EFFECTIVE DATE.**

2 Notwithstanding any other provision of this subtitle,  
3 no provision in this subtitle shall take effect before the  
4 date on which the Secretary of Labor certifies that the  
5 Consumer Price Index for all-urban consumers for each  
6 of the previous 12 months, calculated at an annualized  
7 rate, has been below 2.5 percent.

Subtitle G is amended by inserting after section 136001 the following new section:

**8 SEC. 136002. DELAYED EFFECTIVE DATE.**

9 Notwithstanding any other provision of this subtitle,  
10 no provision in this subtitle shall take effect before the  
11 date on which the Secretary of Labor certifies that the  
12 Consumer Price Index for all-urban consumers for each  
13 of the previous 12 months, calculated at an annualized  
14 rate, has been below 2.5 percent.

Subtitle H is amended by inserting after section 137001 the following new section:

1 **SEC. 137002. DELAYED EFFECTIVE DATE.**

2 Notwithstanding any other provision of this subtitle,  
3 no provision in this subtitle shall take effect before the  
4 date on which the Secretary of Labor certifies that the  
5 Consumer Price Index for all-urban consumers for each  
6 of the previous 12 months, calculated at an annualized  
7 rate, has been below 2.5 percent.

Subtitle I is amended by inserting after section  
138001 the following new section:

8 **SEC. 138002. DELAYED EFFECTIVE DATE.**

9 Notwithstanding any other provision of this subtitle,  
10 no provision in this subtitle shall take effect before the  
11 date on which the Secretary of Labor certifies that the  
12 Consumer Price Index for all-urban consumers for each  
13 of the previous 12 months, calculated at an annualized  
14 rate, has been below 2.5 percent.

Subtitle J is amended by inserting after section  
139001 the following new section:

15 **SEC. 139002. DELAYED EFFECTIVE DATE.**

16 Notwithstanding any other provision of this subtitle,  
17 no provision in this subtitle shall take effect before the  
18 date on which the Secretary of Labor certifies that the  
19 Consumer Price Index for all-urban consumers for each

1 of the previous 12 months, calculated at an annualized  
2 rate, has been below 2.5 percent.





**AMENDMENT**

**OFFERED BY Mr. Smucker**

Subtitle I is amended by inserting after section 138001 the following new section:

**1 SEC. 138002. DELAYED EFFECTIVE DATE.**

2 Notwithstanding any other provision of this subtitle,  
3 no provision in this subtitle shall take effect before the  
4 Secretary of Labor certifies that the United States unem-  
5 ployment rate is less than the seasonally adjusted U-6 un-  
6 employment rate reported by the Bureau of Labor Statis-  
7 tics for December 2019 for 6 consecutive months.



**AMENDMENT**

**OFFERED BY M**      . \_\_\_\_\_

Strike section 138401 and insert the following (and redesignate succeeding provisions accordingly):

**1 SECTION 138401. TAX GAP PROJECTION.**

2       (a) **IN GENERAL.**—Not later than 180 days after the  
3 date of the enactment of this section, and no later than  
4 July 31 annually thereafter, the Commissioner of Internal  
5 Revenue shall submit to Congress a projection detailing  
6 the tax gap estimate for the most recent taxable year as  
7 is practicable using the most recently available data, and  
8 including identification and detailed descriptions of the  
9 data used for such projection and clear identification of  
10 the amount of the projected tax gap associated with non-  
11 filing, underreporting, and underpayment (including iden-  
12 tifying the amount subject to collection actions).

13       (b) **USE OF ARTIFICIAL INTELLIGENCE.**—To the ex-  
14 tent practicable, for purposes of reducing the burden on  
15 taxpayers subject to National Research Program audits,  
16 the Commissioner shall use artificial intelligence, including  
17 neural machine learning, and other available data analysis  
18 tools, including commercial analytic data providers, to cal-  
19 culate a projection described in subsection (a).

1 (c) NATIONAL RESEARCH PROGRAM AUDITS.—The  
2 Commissioner of Internal Revenue shall not undertake  
3 more National Research Program audits than in Fiscal  
4 Year 2021 to calculate a projection described in subsection  
5 (a).

6 (d) TAX GAP.—For purposes of this section, the term  
7 “tax gap” means the difference between tax liabilities  
8 owed to the Internal Revenue Service and those liabilities  
9 actually collected by such Service.

10 **SEC. 138402. JCT REPORT.**

11 (a) IN GENERAL.—Not later than 180 days after the  
12 submission of the first tax gap projection to Congress  
13 under section 138401, and not later than 90 days after  
14 the submission of each successive submission, the Chief  
15 of Staff of the Joint Committee on Taxation shall submit  
16 to the Committee on Ways and Means of the House of  
17 Representatives and the Committee on Finance of the  
18 Senate a report analyzing such projection, including—

- 19 (1) identification of methodologies used,
- 20 (2) any statistical or methodological uncertain-  
21 ties,
- 22 (3) the effect of outdated data, if any, on the  
23 accuracy of such projection,
- 24 (4) such additional information as the Joint  
25 Committee on Taxation determines is useful for

1 Congress to use to assess and analyze the tax gap  
2 projections provided by the Commissioner of Inter-  
3 nal Revenue.

4 (b) RELEASE OF INFORMATION.—For purposes of fa-  
5 cilitating the report described in subsection (a), the Sec-  
6 retary of the Treasury shall, in a timely manner, provide  
7 to the Joint Committee on Taxation such information as  
8 such committee requests.

9 **SEC. 138403. RESTRICTION ON INCREASED ENFORCEMENT**  
10 **FUNDS.**

11 (a) IN GENERAL.—Notwithstanding any other provi-  
12 sion of law, no funds appropriated to the Department of  
13 the Treasury for audit and enforcement purposes in excess  
14 of the levels appropriated for such purposes in fiscal year  
15 2021 may be expended for such purposes, including for  
16 salaries, expenses, and enforcement activities, until 180  
17 days after the Internal Revenue Service publishes an up-  
18 dated tax gap projection pursuant to, and compliant with,  
19 section 138401.

20 (b) SUNSET.—The provisions of subsection (a) shall  
21 not apply after the date which is one year after the date  
22 of the enactment of this section.

1 **SEC. 138404. RESTRICTION ON INCREASED FUNDING FOR**  
2 **OTHER SPECIFIED PURPOSES.**

3 (a) IN GENERAL.—Notwithstanding any other provi-  
4 sion of law, no funds appropriated to the Department of  
5 the Treasury in excess of the levels appropriated for speci-  
6 fied purposes in fiscal year 2021 may be expended for  
7 specified purposes.

8 (b) SPECIFIED PURPOSES.—For purposes of sub-  
9 section (a), the term “specified purposes” means—

10 (1) the implementation of new information re-  
11 porting requirements on flows of deposits and with-  
12 draws in individual and small-business banking ac-  
13 counts and other financial accounts,

14 (2) the targeting of United States citizens in re-  
15 sponse to the exercise by such citizens of any legally  
16 protected or recognized right guaranteed under the  
17 First Amendment to the United States Constitution,

18 (3) the targeting of a group for regulatory scru-  
19 tiny based on the ideological beliefs of such group,

20 (4) the auditing of individual taxpayers with an  
21 adjusted gross income of less than \$400,000, and

22 (5) the hiring under an agreement pursuant to  
23 the Intragovernmental Personnel Act of 1970 (5  
24 U.S.C. 3371-3376) or any other authority of an au-  
25 thorized researcher who is not a full time Federal  
26 employee to access data subject to privacy protec-

1 tions afforded by section 6103 of the Internal Rev-  
2 enue Code of 1986.

3 **SEC. 138405. EFFICIENT USE OF EXISTING IRS RESOURCES.**

4 For purposes of increasing enforcement actions in  
5 areas of high noncompliance and reducing the corporate  
6 audit no-change rate of the Internal Revenue Service to  
7 below 20 percent by 2023—

8 (1) the Secretary (or the Secretary's delegate)  
9 shall, not later than 180 days after the date of the  
10 enactment of this section—

11 (A) update the methodology that is used  
12 for the selection of corporate returns for audit,  
13 and

14 (B) reassign resources of the Internal Rev-  
15 enue Service such that the majority of high-in-  
16 come nonfilers are subject to enforcement ac-  
17 tions, and

18 (2) the Comptroller general of the United  
19 States shall, within one year after the date of the  
20 enactment of this section, issue a comprehensive re-  
21 port to Congress on information returns and data  
22 collected by the Internal Revenue Service that could  
23 be deployed for compliance activities but that are  
24 not currently used for such activities.

1 **SEC. 138406. IRS FELLOWSHIP PROGRAM.**

2 (a) ESTABLISHMENT.—Not later than September 30,  
3 2022, the Commissioner of Internal Revenue (hereinafter  
4 known as the “Commissioner”) after consultation with the  
5 Chief Counsel of the Internal Revenue Service (hereinafter  
6 known as the “Chief Counsel”), shall establish within the  
7 Internal Revenue Service a fellowship program (herein-  
8 after known as the “program”) to recruit private sector  
9 tax experts to join the Internal Revenue Service to create  
10 and participate in the audit task force established under  
11 subsection (e).

12 (b) OBJECTIVE.—The Commissioner, after consulta-  
13 tion with the Chief Counsel, shall design the program in  
14 a manner such that the program—

15 (1) addresses such tax cases handled by the In-  
16 ternal Revenue Service as the Commissioner deter-  
17 mines—

18 (A) are the most complex, or

19 (B) include new and emerging issues, and

20 (2) recruits and retains outstanding and quali-  
21 fied tax experts.

22 (c) ADVERTISEMENT OF PROGRAM.—The Commis-  
23 sioner shall advertise the program in such a way as to  
24 attract mid-career tax professionals, including certified  
25 public accountants, tax attorneys, and such other tax pro-

1 fessionals as the Commissioner determines are appro-  
2 priately qualified to handle the most complex tax cases.

3 (d) STRUCTURE.—

4 (1) IN GENERAL.—The program shall be  
5 staffed by not fewer than 30 fellows at the discretion  
6 of the Commissioner based on needs of the Internal  
7 Revenue Service and the availability of qualified can-  
8 didates.

9 (2) TERM OF SERVICE.—

10 (A) IN GENERAL.—Each fellow shall each  
11 be hired for a 2-, 3-, or 4-year term of service.

12 (B) EXTENSIONS.—

13 (i) IN GENERAL.—A fellow may apply  
14 for, and the Commissioner may grant, a 1-  
15 year extension of the fellowship.

16 (ii) NO LIMIT ON NUMBER OF EXTEN-  
17 SIONS.—There shall be no limit on the  
18 number of extensions under paragraph (1).

19 (3) FELLOWSHIP VACANCIES.—The Commis-  
20 sioner, after consultation with the Chief Counsel,  
21 shall fill vacant fellowships—

22 (A) in such a manner as to ensure that the  
23 program is staffed with no fewer than 15 fel-  
24 lows, and



1 (B) as soon as practicable after the va-  
2 cancy arises.

3 (4) HIRING AUTHORITY.—The Commissioner  
4 shall have authority to permanently hire a fellow at  
5 the end of the term of service for such fellow.

6 (e) TASK FORCE.—Not later than the date on which  
7 the first fellowship is awarded under this section, the Com-  
8 missioner shall establish a task force within the Internal  
9 Revenue Service and the office of the Chief Counsel in  
10 both national and regional office placements that includes  
11 the fellows hired pursuant to subsection (d), the purpose  
12 of which is to—

13 (1) perform audit case selection,

14 (2) educate Internal Revenue Service employees  
15 on emerging issues,

16 (3) audit selected taxpayers,

17 (4) address offshore tax evasion and issues im-  
18 plicating the Foreign Account Tax Compliance Act,  
19 and

20 (5) identify, mentor, and train junior employees  
21 from the Internal Revenue Service with respect to  
22 audits.

23 (f) COMPOSITION.—The task force established under  
24 subsection (e) may be composed of with both—

25 (1) fellows, and

1           (2) permanent employees of the Internal Rev-  
2       enue Service.

3       (g) PAY OF FELLOWS.—

4           (1) IN GENERAL.—The Secretary of the Treas-  
5       ury (or the Secretary's delegate) shall determine,  
6       subject to the provisions of this subsection, the pay  
7       of fellows recruited under subsection (a).

8           (2) PAY SCALE.—For purposes of paragraph  
9       (1), the pay of a fellow shall not be less than the  
10      minimum rate payable for GS–15 of the General  
11      Schedule and shall not exceed the amount of annual  
12      compensation (excluding expenses) specified in sec-  
13      tion 102 of title 3.

14       (h) ADMINISTRATION OF PROGRAM.—The Secretary  
15      may appoint a lead program officer to administer and ad-  
16      vertise the program.

17       (i) ANNUAL REVIEW AND REPORT.—Not later than  
18      1 year after the date on which the first fellowship is  
19      awarded under this section, and annually thereafter, the  
20      Commissioner shall submit to Congress a report con-  
21      taining—

22           (1) an analysis of the effects of the program,

23           (2) an analysis of the return on investment of  
24      the program, including calculations of all costs in-

1 curred and all tax revenue and penalties collected  
2 due to the work of the task force,

3 (3) a description of the total number of fellows  
4 who apply each year, and

5 (4) recommendations for changes to the pro-  
6 gram, if any.

7 (j) RULES AND REGULATIONS.—The Commissioner,  
8 with the approval of the Secretary of the Treasury (or the  
9 Secretary's delegate), shall promulgate such rules and reg-  
10 ulations as may be necessary for the efficient administra-  
11 tion of the program.

12 **SEC. 138407. AUTHORIZATION OF APPROPRIATIONS FOR**  
13 **THE TAXPAYER FIRST ACT.**

14 There is authorized to be appropriated such sums as  
15 may be necessary to carry out all provisions of the Tax-  
16 payer First Act (Public Law 116–25) except section 1201  
17 of such Act.



**AMENDMENT**

**OFFERED BY** Mr. Arrington

Strike part 7 of subtitle G.



**AMENDMENT**

**OFFERED BY Mr. Rice**

After section 138520, insert the following:

1 **SEC. 138521. SALT DEDUCTION LIMITATION MADE PERMA-**  
2 **NENT FOR CERTAIN TAXPAYERS.**

3 (a) IN GENERAL.—Section 164(b) is amended by  
4 adding at the end the following new paragraph:

5 “(7) PERMANENT DEDUCTION LIMITATION FOR  
6 CERTAIN TAXPAYERS.—

7 “(A) IN GENERAL.—In the case of an ap-  
8 plicable taxpayer, paragraph (6) shall be ap-  
9 plied—

10 “(i) in the heading, by substituting  
11 ‘FOR TAXABLE YEARS AFTER 2017’ for ‘FOR  
12 TAXABLE YEARS 2018 THROUGH 2025’, and

13 “(ii) by substituting ‘after December  
14 31, 2017’ for ‘after December 31, 2017,  
15 and before January 1, 2026’.

16 “(B) APPLICABLE TAXPAYER.—For pur-  
17 poses of this paragraph, the term ‘applicable  
18 taxpayer’ means—

19 “(i) an individual with an adjusted  
20 gross income of \$500,000 or greater (twice

1                   such amount in the case of a joint return),  
2                   and  
3                   “(ii) a head of household with an ad-  
4                   justed gross income of \$750,000 or great-  
5                   er.”.

6           (b) **EFFECTIVE DATE.**—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2025.

9 **SEC. 138522. ENHANCED STANDARD DEDUCTION EX-**  
10 **TENDED.**

11           (a) **IN GENERAL.**—Section 63(c)(7) is amended—  
12                   (1) in the heading, by substituting “2030” for  
13                   “2025”, and  
14                   (2) by substituting “2030” for “2026”.

15           (b) **EFFECTIVE DATE.**—The amendment made by  
16 this section shall apply to taxable years beginning after  
17 December 31, 2025.



**AMENDMENT**

**OFFERED BY Mr. Smith**

After section 138520, insert the following:

1 **SEC. 138521. SALT DEDUCTION LIMITATION MADE PERMA-**  
2 **NENT FOR CERTAIN TAXPAYERS.**

3 (a) IN GENERAL.—Section 164(b) is amended by  
4 adding at the end the following new paragraph:

5 “(7) PERMANENT DEDUCTION LIMITATION FOR  
6 CERTAIN TAXPAYERS.—

7 “(A) IN GENERAL.—In the case of an ap-  
8 plicable taxpayer, paragraph (6) shall be ap-  
9 plied—

10 “(i) in the heading, by substituting  
11 ‘FOR TAXABLE YEARS AFTER 2017’ for ‘FOR  
12 TAXABLE YEARS 2018 THROUGH 2025’, and

13 “(ii) by substituting ‘after December  
14 31, 2017’ for ‘after December 31, 2017,  
15 and before January 1, 2026’.

16 “(B) APPLICABLE TAXPAYER.—For pur-  
17 poses of this paragraph, the term ‘applicable  
18 taxpayer’ means—

19 “(i) an individual with an adjusted  
20 gross income of \$500,000 or greater (twice

1                   such amount in the case of a joint return),  
2                   and  
3                   “(ii) a head of household with an ad-  
4                   justed gross income of \$750,000 or great-  
5                   er.”.

6           (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2025.

9   **SEC. 138522. AUTHORIZATION OF APPROPRIATIONS FOR**  
10                   **CANCER RESEARCH AND FUNDING.**

11           There is authorized to be appropriated to the Sec-  
12 retary of Health and Human Services \$300,000,000,000  
13 for the programs and research activities of the National  
14 Cancer Institute, including the Cancer Moonshot program  
15 of such Institute.





**AMENDMENT**

**OFFERED BY MR. ARRINGTON**

In subtitle I, after section 138001, insert the following:

1 **SEC. 138002. SENSE OF CONGRESS.**

2 (a) FINDINGS.—Congress finds as follows:

3 (1) The Committee on Ways and Means is  
4 meeting for two days to consider changes to the tax  
5 code to pay for President Biden’s so-called Build  
6 Back Better agenda.

7 (2) The committee print of budget reconcili-  
8 ation legislative recommendations under consider-  
9 ation by the Committee on Ways and Means has no  
10 provision related to changing the deduction related  
11 to State and local taxes.

12 (3) The committee print of budget reconcili-  
13 ation legislative recommendations under consider-  
14 ation by the Committee on Ways and Means has no  
15 provision related to changing the treatment of unre-  
16 alized capital gains at death.

17 (4) The committee print of budget reconcili-  
18 ation legislative recommendations under consider-  
19 ation by the Committee on Ways and Means has no

1 provision related to changing financial institution  
2 tax reporting requirements.

3 (b) SENSE OF CONGRESS.—It is the sense of Con-  
4 gress that no changes to the State and local tax deduction,  
5 to the treatment of unrealized capital gains, or to bank  
6 reporting requirements, should be included in the budget  
7 reconciliation bill after the budget reconciliation legislative  
8 recommendations of the Committee on Ways and Means  
9 are reported.



**AMENDMENT**

**OFFERED BY** Mr. Schweikert

In subtitle G, insert after section 136001 the following:

1 **SEC. 136002. LIMITATION ON CERTAIN BENEFITS OF THIS**  
2 **SUBTITLE.**

3 In the case of any credit against any tax imposed by  
4 the Internal Revenue Code of 1986 which is included in  
5 this subtitle or which is added to such Code by any provi-  
6 sion of this subtitle—

7 (1) such credit shall not be allowed to any tax-  
8 payer who is an individual (or an estate or trust) if  
9 the adjusted gross income (in the case of an estate  
10 or trust, as determined under section 67(e)) of such  
11 taxpayer for the taxable year exceeds \$400,000, and

12 (2) such credit shall not be allowed to any cor-  
13 poration if the taxable income of such corporation  
14 for the taxable year exceeds \$5,000,000.

15 Terms used in this section which are also used in such  
16 Code shall have the same meaning as when used in such  
17 Code.

Add at the end of subtitle J the following new part:

**PART 5—CONNECT ACT****2 SEC. 139401. FINDINGS AND SENSE OF CONGRESS.**

3 (a) FINDINGS.—Congress finds the following:

4 (1) The use of technology in health care and  
5 coverage of telehealth services are rapidly evolving.

6 (2) Research has found that telehealth services  
7 can expand access to care, improve the quality of  
8 care, and reduce spending, and that patients receiv-  
9 ing telehealth services are satisfied with their experi-  
10 ences.

11 (3) Health care workforce shortages are a sig-  
12 nificant problem in many areas and for many types  
13 of health care clinicians.

14 (4) Telehealth increases access to care in areas  
15 with workforce shortages and for individuals who  
16 live far away from health care facilities, have limited  
17 mobility or transportation, or have other barriers to  
18 accessing care.

19 (5) The use of health technologies can strength-  
20 en the expertise of the health care workforce, includ-  
21 ing by connecting clinicians to specialty consulta-  
22 tions.

23 (6) Prior to the COVID-19 pandemic, the utili-  
24 zation of telehealth services in the Medicare program  
25 under title XVIII of the Social Security Act (42  
26 U.S.C. 1395 et seq.) was low, with only 0.25 percent

1 of Medicare fee-for-service beneficiaries utilizing tele-  
2 health services in 2016.

3 (7) The COVID–19 pandemic demonstrated ad-  
4 ditional benefits of telehealth, including reducing in-  
5 fection risk of patients and health care professionals  
6 and conserving space in health care facilities, and  
7 the Centers for Disease Control and Prevention rec-  
8 ommended that telehealth services should be opti-  
9 mized, when available and appropriate, during the  
10 pandemic.

11 (8) Long-term certainty about coverage of tele-  
12 health services under the Medicare program is nec-  
13 essary to fully realize the benefits of telehealth.

14 (b) SENSE OF CONGRESS.—It is the sense of Con-  
15 gress that—

16 (1) health care providers can furnish safe, effec-  
17 tive, and high-quality health care services through  
18 telehealth;

19 (2) the Secretary of Health and Human Serv-  
20 ices should promptly take all necessary measures to  
21 ensure that providers and beneficiaries can continue  
22 to furnish and utilize, respectively, telehealth serv-  
23 ices in the Medicare program during and after the  
24 conclusion of the COVID–19 pandemic, including  
25 modifying, as appropriate, the definition of “inter-

1 active telecommunications system” in regulations  
2 and program instruction under the Medicare pro-  
3 gram to ensure that providers can utilize all appro-  
4 priate means and types of technology, including  
5 audio-visual, audio-only, and other types of tech-  
6 nologies, to furnish telehealth services; and

7 (3) barriers to the use of telehealth should be  
8 removed.

9 **SEC. 139402. EXPANDING THE USE OF TELEHEALTH**  
10 **THROUGH THE WAIVER OF REQUIREMENTS.**

11 (a) IN GENERAL.—Section 1834(m) of the Social Se-  
12 curity Act (42 U.S.C. 1395m(m)) is amended—

13 (1) in paragraph (4)(C)(i), by striking “and  
14 (7)” and inserting “(7), and (9)”; and

15 (2) by adding at the end the following:

16 “(9) **AUTHORITY TO WAIVE REQUIREMENTS**  
17 **AND LIMITATIONS.—**

18 “(A) IN GENERAL.—Notwithstanding the  
19 preceding provisions of this subsection, in the  
20 case of telehealth services furnished on or after  
21 January 1, 2022, the Secretary may waive any  
22 requirement described in subparagraph (B) that  
23 is applicable to payment for telehealth services  
24 under this subsection, but only if the Secretary

1 determines that such waiver would not ad-  
2 versely impact quality of care.

3 “(B) REQUIREMENTS DESCRIBED.—For  
4 purposes of this paragraph, requirements appli-  
5 cable to payment for telehealth services under  
6 this subsection are—

7 “(i) requirements relating to qualifica-  
8 tions for an originating site under para-  
9 graph (4)(C)(ii);

10 “(ii) any geographic requirement  
11 under paragraph (4)(C)(i) (other than ap-  
12 plicable State law requirements, including  
13 State licensure requirements);

14 “(iii) any limitation on the type of  
15 technology used to furnish telehealth serv-  
16 ices;

17 “(iv) any limitation on the types of  
18 practitioners who are eligible to furnish  
19 telehealth services (other than the require-  
20 ment that the practitioner is enrolled  
21 under this title);

22 “(v) any limitation on specific services  
23 designated as telehealth services pursuant  
24 to this subsection (provided the Secretary

1 determines that such services are clinically  
2 appropriate to furnish remotely); or

3 “(vi) any other limitation relating to  
4 the furnishing of telehealth services under  
5 this title identified by the Secretary.

6 “(C) WAIVER IMPLEMENTATION.—In im-  
7 plementing a waiver under this paragraph, the  
8 Secretary may establish parameters, as appro-  
9 priate, for telehealth services under such waiv-  
10 er, including with respect to payment of a facil-  
11 ity fee for originating sites and beneficiary and  
12 program integrity protections.

13 “(D) PUBLIC COMMENT.—The Secretary  
14 shall establish a process by which stakeholders  
15 may (on at least an annual basis) provide public  
16 comment on waivers under this paragraph.

17 “(E) PERIODIC REVIEW OF WAIVERS.—  
18 The Secretary shall periodically, but not more  
19 often than every 3 years, reassess each waiver  
20 under this paragraph to determine whether the  
21 waiver continues to meet the quality of care  
22 condition applicable under subparagraph (A).  
23 The Secretary shall terminate any waiver that  
24 does not continue to meet such condition.”



1 (b) POSTING OF INFORMATION.—Not later than 2  
2 years after the date on which a waiver under section  
3 1834(m)(9) of the Social Security Act, as added by sub-  
4 section (a), first becomes effective, and at least every 2  
5 years thereafter, the Secretary of Health and Human  
6 Services shall post on the internet website of the Centers  
7 for Medicare & Medicaid Services—

8 (1) the number of Medicare beneficiaries receiv-  
9 ing telehealth services by reason of each waiver  
10 under such section;

11 (2) the impact of such waivers on expenditures  
12 and utilization under title XVIII of the Social Secu-  
13 rity Act (42 U.S.C. 1395 et seq.); and

14 (3) other outcomes, as determined appropriate  
15 by the Secretary.

16 **SEC. 139403. REMOVING GEOGRAPHIC REQUIREMENTS FOR**  
17 **TELEHEALTH SERVICES.**

18 Section 1834(m)(4)(C) of the Social Security Act (42  
19 U.S.C. 1395m(m)(4)(C)) is amended—

20 (1) in clause (i), in the matter preceding sub-  
21 clause (I), by inserting “and clause (iii)” after “and  
22 (9)”;

23 (2) by adding at the end the following new  
24 clause:

1                   “(iii) REMOVAL OF GEOGRAPHIC RE-  
2                   QUIREMENTS.—The geographic require-  
3                   ments described in clause (i) shall not  
4                   apply with respect to telehealth services  
5                   furnished on or after the date of the enact-  
6                   ment of this clause.”.

7 **SEC. 139404. EXPANDING ORIGINATING SITES.**

8           (a) EXPANDING THE HOME AS AN ORIGINATING  
9 SITE.—Section 1834(m)(4)(C)(ii)(X) of the Social Secu-  
10 rity Act (42 U.S.C. 1395m(m)(4)(C)(ii)(X)) is amended  
11 to read as follows:

12                   “(X)(aa) Prior to the date of en-  
13                   actment of the CONNECT for Health  
14                   Act of 2021, the home of an indi-  
15                   vidual but only for purposes of section  
16                   1881(b)(3)(B) or telehealth services  
17                   described in paragraph (7).

18                   “(bb) On or after such date of  
19                   enactment, the home of an indi-  
20                   vidual.”.

21           (b) ALLOWING ADDITIONAL ORIGINATING SITES.—  
22 Section 1834(m)(4)(C)(ii) of the Social Security Act (42  
23 U.S.C. 1395m(m)(4)(C)(ii)) is amended by adding at the  
24 end the following new subclause:

1                   “(XII) Any other site determined  
2                   appropriate by the Secretary at which  
3                   an eligible telehealth individual is lo-  
4                   cated at the time a telehealth service  
5                   is furnished via a telecommunications  
6                   system.”.

7           (e) PARAMETERS FOR NEW ORIGINATING SITES.—  
8 Section 1834(m)(4)(C) of the Social Security Act (42  
9 U.S.C. 1395m(m)(4)(C)) is amended by adding at the end  
10 the following new clause:

11                   “(iv) REQUIREMENTS FOR NEW  
12                   SITES.—

13                   “(I) IN GENERAL.—The Sec-  
14                   retary may establish requirements for  
15                   the furnishing of telehealth services at  
16                   sites described in clause (ii)(XII) to  
17                   provide for beneficiary and program  
18                   integrity protections.

19                   “(II) CLARIFICATION.—Nothing  
20                   in this clause shall be construed to  
21                   preclude the Secretary from estab-  
22                   lishing requirements for other origi-  
23                   nating sites described in clause (ii)”.

1 (d) NO ORIGINATING SITE FACILITY FEE FOR NEW  
2 SITES.—Section 1834(m)(2)(B)(ii) of the Social Security  
3 Act (42 U.S.C. 1395m(m)(2)(B)(ii)) is amended—

4 (1) in the heading, by striking “IF ORIGINATING  
5 SITE IS THE HOME” and inserting “FOR CERTAIN  
6 SITES”; and

7 (2) by striking “paragraph (4)(C)(ii)(X)” and  
8 inserting “subclause (X) or (XII) of paragraph  
9 (4)(C)”.

10 **SEC. 139405. USE OF TELEHEALTH IN EMERGENCY MED-**  
11 **ICAL CARE.**

12 (a) IN GENERAL.—Section 1834(m) of the Social Se-  
13 curity Act (42 U.S.C. 1395m(m)) is amended—

14 (1) in paragraph (4)(C)(i), by striking “and  
15 (9)” and inserting “(9), and (10)”; and

16 (2) by adding at the end the following:

17 “(10) TREATMENT OF EMERGENCY MEDICAL  
18 CARE FURNISHED THROUGH TELEHEALTH.—The  
19 geographic requirements described in paragraph  
20 (4)(C)(i) (other than applicable State law require-  
21 ments, including State licensure requirements) shall  
22 not apply with respect to telehealth services that are  
23 services for emergency medical care (as determined  
24 by the Secretary) furnished on or after January 1,  
25 2022, to an eligible telehealth individual.”.

1 (b) **ADDITIONAL SERVICES.**—As part of the imple-  
2 mentation of the amendments made by this section, the  
3 Secretary of Health and Human Services shall consider  
4 whether additional services should be added to the services  
5 specified in paragraph (4)(F)(i) of section 1834(m) of  
6 such Act (42 U.S.C. 1395m)) for authorized payment  
7 under paragraph (1) of such section.

8 **SEC. 139406. IMPROVEMENTS TO THE PROCESS FOR ADD-**  
9 **ING TELEHEALTH SERVICES.**

10 (a) **REVIEW.**—The Secretary shall undertake a review  
11 of the process established pursuant to section  
12 1834(m)(4)(F)(ii) of the Social Security Act (42 U.S.C.  
13 1395m(m)(4)(F)(ii)), and based on the results of such re-  
14 view—

15 (1) implement revisions to the process so that  
16 the criteria to add services prioritizes, as appro-  
17 priate, improved access to care through clinically ap-  
18 propriate telehealth services; and

19 (2) provide clarification on what requests to  
20 add telehealth services under such process should in-  
21 clude.

22 (b) **TEMPORARY COVERAGE OF CERTAIN TELE-**  
23 **HEALTH SERVICES.**—Section 1834(m)(4)(F) of the Social  
24 Security Act (42 U.S.C. 1395m(m)(4)(F)) is amended by  
25 adding at the end the following new clause:

1           “(iii) TEMPORARY COVERAGE OF CER-  
2           TAIN TELEHEALTH SERVICES.—The Sec-  
3           retary may add services with a reasonable  
4           potential likelihood of clinical benefit and  
5           improved access to care when furnished via  
6           a telecommunications system (as deter-  
7           mined by the Secretary) on a temporary  
8           basis to those specified in clause (i) for au-  
9           thorized payment under paragraph (1).”.

10 **SEC. 139407. FEDERALLY QUALIFIED HEALTH CENTERS**  
11 **AND RURAL HEALTH CLINICS.**

12           Section 1834(m) of the Social Security Act. (42  
13 U.S.C. 1395m(m)) is amended—

14           (1) in paragraph (4)(C)(i), in the matter pre-  
15           ceding subclause (I), by inserting “, (8)” after  
16           “(7)”; and

17           (2) in paragraph (8)—

18           (A) in the paragraph heading by inserting  
19           “AND AFTER” after “DURING ”;

20           (B) in subparagraph (A)—

21           (i) in the matter preceding clause (i),  
22           by inserting “and after such emergency pe-  
23           riod” after “1135(g)(1)(B)”;

24           (ii) in clause (ii), by striking “and” at  
25           the end;

1 (iii) by redesignating clause (iii) as  
2 clause (iv); and

3 (iv) by inserting after clause (ii) the  
4 following new clause:

5 “(iii) the geographic requirements de-  
6 scribed in paragraph (4)(C)(i) shall not  
7 apply with respect to such a telehealth  
8 service; and”;

9 (C) by striking subparagraph (B) and in-  
10 sserting the following:

11 “(B) PAYMENT.—

12 “(i) IN GENERAL.—A telehealth serv-  
13 ice furnished by a Federally qualified  
14 health center or a rural health clinic to an  
15 individual pursuant to this paragraph on  
16 or after the date of the enactment of this  
17 subparagraph shall be deemed to be so fur-  
18 nished to such individual as an outpatient  
19 of such clinic or facility (as applicable) for  
20 purposes of paragraph (1) or (3), respec-  
21 tively, of section 1861(aa) and payable as  
22 a Federally qualified health center service  
23 or rural health clinic service (as applicable)  
24 under the prospective payment system es-

1            established under section 1834(o) or under  
2            section 1833(a)(3), respectively.

3            “(ii) TREATMENT OF COSTS FOR  
4            FQHC PPS CALCULATIONS AND RHC AIR  
5            CALCULATIONS.—Costs associated with the  
6            delivery of telehealth services by a Feder-  
7            ally qualified health center or rural health  
8            clinic serving as a distant site pursuant to  
9            this paragraph shall be considered allow-  
10           able costs for purposes of the prospective  
11           payment system established under section  
12           1834(o) and any payment methodologies  
13           developed under section 1833(a)(3), as ap-  
14           plicable.”.

15 **SEC. 139408. NATIVE AMERICAN HEALTH FACILITIES.**

16           (a) IN GENERAL.—Section 1834(m)(4)(C) of the So-  
17           cial Security Act (42 U.S.C. 1395m(m)(4)(C)) is amend-  
18           ed—

19           (1) in clause (i), by striking “clause (iii)” and  
20           inserting “clauses (iii) and (v)”; and

21           (2) by adding at the end the following new  
22           clause:

23           “(v) NATIVE AMERICAN HEALTH FA-  
24           CILITIES.—With respect to telehealth serv-  
25           ices furnished on or after January 1, 2022,



1 the originating site requirements described  
2 in clauses (i) and (ii) shall not apply with  
3 respect to a facility of the Indian Health  
4 Service, whether operated by such Service,  
5 or by an Indian tribe (as that term is de-  
6 fined in section 4 of the Indian Health  
7 Care Improvement Act (25 U.S.C. 1603))  
8 or a tribal organization (as that term is  
9 defined in section 4 of the Indian Self-De-  
10 termination and Education Assistance Act  
11 (25 U.S.C. 5304)), or a facility of the Na-  
12 tive Hawaiian health care systems author-  
13 ized under the Native Hawaiian Health  
14 Care Improvement Act (42 U.S.C. 11701  
15 et seq.).”.

16 (b) NO ORIGINATING SITE FACILITY FEE FOR CER-  
17 TAIN NATIVE AMERICAN FACILITIES.—Section  
18 1834(m)(2)(B)(i) of the Social Security Act (42 U.S.C.  
19 1395m(m)(2)(B)(i)) is amended, in the matter preceding  
20 subclause (I), by inserting “(other than an originating site  
21 that is only described in clause (v) of paragraph (4)(C),  
22 and does not meet the requirement for an originating site  
23 under clauses (i) and (ii) of such paragraph)” after “the  
24 originating site”.

1 **SEC. 139409. WAIVER OF TELEHEALTH REQUIREMENTS**  
2 **DURING PUBLIC HEALTH EMERGENCIES.**

3 Section 1135(g)(1) of the Social Security Act (42  
4 U.S.C. 1320b-5(g)(1)) is amended—

5 (1) in subparagraph (A), in the matter pre-  
6 ceding clause (i), by striking “subparagraph (B)”  
7 and inserting “subparagraphs (B) and (C)”; and

8 (2) by adding at the end the following new sub-  
9 paragraph:

10 “(C) EXCEPTION FOR WAIVER OF TELE-  
11 HEALTH REQUIREMENTS DURING PUBLIC  
12 HEALTH EMERGENCIES.—For purposes of sub-  
13 section (b)(8), in addition to the emergency pe-  
14 riod described in subparagraph (B), an ‘emer-  
15 gency area’ is a geographical area in which, and  
16 an ‘emergency period’ is the period during  
17 which, there exists a public health emergency  
18 declared by the Secretary pursuant to section  
19 319 of the Public Health Service Act.”.

20 **SEC. 139410. USE OF TELEHEALTH IN RECERTIFICATION**  
21 **FOR HOSPICE CARE.**

22 (a) IN GENERAL.—Section 1814(a)(7)(D)(i)(II) of  
23 the Social Security Act (42 U.S.C. 1395f(a)(7)(D)(i)(II))  
24 is amended by inserting “and after such emergency pe-  
25 riod” after “1135(g)(1)(B)”.

1 (b) GAO REPORT.—Not later than 3 years after the  
2 date of enactment of this Act, the Comptroller General  
3 of the United States shall submit a report to Congress  
4 evaluating the impact of the amendment made by sub-  
5 section (a) on—

6 (1) the number and percentage of beneficiaries  
7 recertified for the Medicare hospice benefit at 180  
8 days and for subsequent benefit periods;

9 (2) the appropriateness for hospice care of the  
10 patients recertified through the use of telehealth;  
11 and

12 (3) any other factors determined appropriate by  
13 the Comptroller General.

14 **SEC. 139411. CLARIFICATION FOR FRAUD AND ABUSE LAWS**  
15 **REGARDING TECHNOLOGIES PROVIDED TO**  
16 **BENEFICIARIES.**

17 Section 1128A(i)(6) of the Social Security Act (42  
18 U.S.C. 1320a-7a(i)(6)) is amended—

19 (1) in subparagraph (I), by striking “; or” and  
20 inserting a semicolon;

21 (2) in subparagraph (J), by striking the period  
22 at the end and inserting “; or”; and

23 (3) by adding at the end the following new sub-  
24 paragraph:

1           “(K) the provision of technologies (as de-  
2           fined by the Secretary) on or after the date of  
3           the enactment of this subparagraph, by a pro-  
4           vider of services or supplier (as such terms are  
5           defined for purposes of title XVIII) directly to  
6           an individual who is entitled to benefits under  
7           part A of title XVIII, enrolled under part B of  
8           such title, or both, for the purpose of furnishing  
9           telehealth services, remote patient monitoring  
10          services, or other services furnished through the  
11          use of technology (as defined by the Secretary),  
12          if—

13                   “(i) the technologies are not offered  
14                   as part of any advertisement or sollicita-  
15                   tion; and

16                   “(ii) the provision of the technologies  
17                   meets any other requirements set forth in  
18                   regulations promulgated by the Sec-  
19                   retary.”.

20 **SEC. 139412. ADDITIONAL RESOURCES FOR TELEHEALTH**  
21 **OVERSIGHT.**

22           In addition to amounts otherwise available, there are  
23 authorized to be appropriated to the Inspector General of  
24 the Department of Health and Human Services for each  
25 of fiscal years 2022 through 2026, out of any money in

1 the Treasury not otherwise appropriated, \$3,000,000, to  
2 remain available until expended, for purposes of con-  
3 ducting audits, investigations, and other oversight and en-  
4 forcement activities with respect to telehealth services, re-  
5 mote patient monitoring services, or other services fur-  
6 nished through the use of technology (as defined by the  
7 Secretary).

8 **SEC. 139413. PROVIDER AND BENEFICIARY EDUCATION ON**  
9 **TELEHEALTH.**

10 (a) EDUCATIONAL RESOURCES AND TRAINING SES-  
11 SIONS.—

12 (1) IN GENERAL.—Not later than 6 months  
13 after the date of enactment of this Act, the Sec-  
14 retary of Health and Human Services shall develop  
15 and make available to beneficiaries and health care  
16 professionals educational resources and training ses-  
17 sions on requirements relating to the furnishing of  
18 telehealth services under section 1834(m) of the So-  
19 cial Security Act (42 U.S.C. 1395m(m)) and topics  
20 including—

21 (A) requirements for payment for tele-  
22 health services;

23 (B) telehealth-specific health care privacy  
24 and security training;

1 (C) utilizing telehealth services to engage  
2 and support underserved, high-risk, and vulner-  
3 able patient populations; and

4 (D) other topics as determined appropriate  
5 by the Secretary.

6 (2) ACCOUNTING FOR AGE AND OTHER DIF-  
7 FERENCES.—Such resources and training sessions  
8 must account for age and sociodemographic, geo-  
9 graphic, cultural, cognitive, and linguistic differences  
10 in how individuals interact with technology.

11 (b) QUALITY IMPROVEMENT ORGANIZATIONS.—The  
12 Secretary shall consider including technical assistance,  
13 education, and training on telehealth services as a re-  
14 quired activity of the quality improvement organizations  
15 described in section 1862(g) of the Social Security Act.

16 (c) FUNDING.—There are authorized to be appro-  
17 priated such sums as necessary to carry out the activities  
18 described in sections (a) and (b).

19 **SEC. 139414. STUDY ON TELEHEALTH UTILIZATION DURING**  
20 **THE COVID-19 PANDEMIC.**

21 (a) IN GENERAL.—The Secretary shall collect and  
22 analyze qualitative and quantitative data on the impact  
23 of telehealth services, virtual check-ins, remote patient  
24 monitoring services, and other services furnished through  
25 the use of technology permitted by the waiver or modifica-

1 tion of certain requirements under title XVIII of the So-  
2 cial Security Act (42 15 U.S.C. 1395 et seq.) and, as fea-  
3 sible, under title XIX of such Act (42 U.S.C. 1396 et  
4 seq.), and any regulations thereunder during the COVID-  
5 19 public health emergency, which may include the collec-  
6 tion of data regarding—

7 (1) health care utilization rates under such title  
8 XVIII and, as feasible, under such title XIX, includ-  
9 ing utilization—

10 (A) in different types of areas;

11 (B) by race, ethnicity, or income levels;

12 and

13 (C) of telehealth services furnished by dif-  
14 ferent types of health care professionals;

15 (2) health care quality, such as measured by  
16 hospital readmission rates, missed appointment  
17 rates, patient and provider satisfaction, or other ap-  
18 propriate measures;

19 (3) health outcomes of individuals utilizing tele-  
20 health services;

21 (4) audio-only telehealth utilization rates when  
22 video-based telehealth was not an option, including  
23 the types of services and the types of providers  
24 treating individuals using audio-only telehealth;

25 (5) waivers of State licensure requirements;

1           (6) the types of technologies utilized to deliver  
2           or receive telehealth care and utilization rates,  
3           disaggregated by type of technology (as applicable);

4           (7) challenges for providers in furnishing tele-  
5           health services;

6           (8) the investments necessary for providers to  
7           effectively provide telehealth services to their pa-  
8           tients, including the costs of necessary technology  
9           and of training staff; and

10          (9) any additional information determined ap-  
11          propriate by the Secretary.

12          (b) INTERIM REPORT TO CONGRESS.—Not later than  
13 180 days after the date of enactment of this Act, the Sec-  
14 retary shall submit to the Committee on Finance and the  
15 Committee on Health, Education, Labor, and Pensions of  
16 the Senate and the Committee on Ways and Means and  
17 the Committee on Energy and Commerce of the House  
18 of Representatives an interim report on the impact of tele-  
19 health based on the data collected and analyzed under sub-  
20 section (a). For the purposes of the interim report, the  
21 Secretary may determine which data collected and ana-  
22 lyzed under such subsection is most appropriate to com-  
23 plete such report.

24          (c) FINAL REPORT TO CONGRESS.—Not later than  
25 one year after the date of enactment of this Act, the Sec-



1 retary shall submit to the Committee on Finance and the  
2 Committee on Health, Education, Labor, and Pensions of  
3 the Senate and the Committee on Ways and Means and  
4 the Committee on Energy and Commerce of the House  
5 of Representatives a final report on the impact of tele-  
6 health based on the data collected and analyzed under sub-  
7 section (a) that includes—

8           (1) conclusions regarding the impact of tele-  
9 health services on health care delivery during the  
10 COVID-19 public health emergency; and

11           (2) an estimation of total spending on tele-  
12 health services under title XVIII of the Social Secu-  
13 rity Act (42 U.S.C. 1395 et seq.) and, as feasible,  
14 under title XIX of such Act (42 U.S.C. 1396 et  
15 seq.).

16           (d) **STAKEHOLDER INPUT.**—For purposes of sub-  
17 sections (a), (b), and (c), the Secretary shall seek input  
18 from the Medicare Payment Advisory Commission, the  
19 Medicaid and CHIP Payment and Access Commission,  
20 and nongovernmental stakeholders, including patient or-  
21 ganizations, providers, and experts in telehealth.

22           (e) **FUNDING.**—There are authorized to be appro-  
23 priated such sums as necessary to carry out this section.

1 **SEC. 139415. ANALYSIS OF TELEHEALTH WAIVERS IN AL-**  
2 **TERNATIVE PAYMENT MODELS.**

3 The second sentence of section 1115A(g) of the So-  
4 cial Security Act (42 U.S.C. 1315a(g)) is amended by in-  
5 serting “an analysis of waivers (if applicable) under sub-  
6 section (d)(1) related to telehealth and the impact on qual-  
7 ity and spending under the applicable titles of such waiv-  
8 ers,” after “subsection (c),”.

9 **SEC. 139416. MODEL TO ALLOW ADDITIONAL HEALTH PRO-**  
10 **FESSIONALS TO FURNISH TELEHEALTH**  
11 **SERVICES.**

12 Section 1115A(b)(2)(B) of the Social Security Act  
13 (42 U.S.C. 1315a(b)(2)(B)) is amended by adding at the  
14 end the following new clause:

15 “(xxviii) Allowing health professionals,  
16 such as those described in section  
17 1819(b)(5)(G) or section 1861(l)(4)(B),  
18 who are enrolled under section 1866(j) and  
19 not otherwise eligible under section  
20 1834(m) to furnish telehealth services to  
21 furnish such services.”.

1 **SEC. 139417. TESTING OF MODELS TO EXAMINE THE USE OF**  
2 **TELEHEALTH UNDER THE MEDICARE PRO-**  
3 **GRAM.**

4 Section 1115A(b)(2) of the Social Security Act (42  
5 U.S.C. 1315a(b)(2)) is amended by adding at the end the  
6 following new subparagraph:

7 “(D) TESTING MODELS TO EXAMINE USE  
8 OF TELEHEALTH UNDER MEDICARE.—The Sec-  
9 retary shall consider testing under this sub-  
10 section models to examine the use of telehealth  
11 under title XVIII.”



**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE TO SUBTITLE G  
OFFERED BY M.C. Estes**

Strike section 137506 and insert the following new  
section:

1 **SEC. 137506. PRIORITIZING FUNDING FOR RESEARCH AND**  
2 **CURES.**

3 In addition to any amounts otherwise available, there  
4 are appropriated, out of any monies in the Treasury not  
5 otherwise appropriated—

6 (1) \$40,000,000 to the National Institute of  
7 Diabetes and Digestive and Kidney Diseases, begin-  
8 ning in fiscal year 2022, to remain available until  
9 expended, for diabetes research and cures

10 (2) \$40,000,000 to the National Institute on  
11 Minority Health and Health Disparities, beginning  
12 in fiscal year 2022, to remain available until ex-  
13 pended, for minority health and health disparities  
14 research and cures;

15 (3) \$40,000,000 to the National Institute of  
16 Health Office of Research on Women's Health, be-  
17 ginning in fiscal year 2022, to remain available until  
18 expended, for maternal mortality research and cures;

1           (4) \$40,000,000 to the National Cancer Insti-  
2           tute, beginning in fiscal year 2022, to remain avail-  
3           able until expended, for cancer research and cures;  
4           and

5           (5) \$40,000,000 to the National Institutes of  
6           Aging, beginning in fiscal year 2022, to remain  
7           available until expended, for Alzheimer's research  
8           and cures.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO COMMITTEE  
PRINT FOR SUBTITLE J RELATING TO DRUG  
PRICING**

**OFFERED BY** Mr. Heen

In the section 1192(d)(1) proposed to be added to the Social Security Act by section 139001(a), insert “subject to paragraph (4)” after “For purposes of this part,”.

Add at the end of section 1192(d) proposed to be added to the Social Security Act by section 139001(a) the following paragraph:

- 1           (4) EXCEPTION.—The term “negotiation-eli-  
2           ble drug” shall not include a drug designated by the  
3           Secretary under section 526 of the Federal Food,  
4           Drug, and Cosmetic Act (21 U.S.C. 360bb) for a  
5           rare disease or condition.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO COMMITTEE  
PRINT RELATING TO SUBTITLE J**

**OFFERED BY MR. Wenstrup**

Add at the end of section 139001 the following:

1       (c)    CERTIFICATION    REQUIREMENT.—Notwith-  
2 standing any preceding provision of, or amendment made  
3 by, this section, no such provision or amendment shall  
4 apply before the date on which the Secretary of Health  
5 and Human Services submits to Congress a certification  
6 that if such provisions were to go into effect, there would  
7 be no reduction in access to medications that the Secretary  
8 has determined would mitigate racial health disparities.



**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO COMMITTEE  
PRINT FOR SUBTITLE J RELATING TO DRUG  
PRICING**

**OFFERED BY M<sub>r.</sub> Schweikert**

Add at the end of part 1 the following new section:

1 **SEC. 139004. CERTIFICATION REQUIREMENT WITH RE-**  
2 **SPECT TO APPLICABLE COUNTRIES.**

3 Notwithstanding any preceding provision of, or  
4 amendment made by, this part, no such provision or  
5 amendment shall apply before the date on which the Sec-  
6 retary of Health and Human Services, in consultation with  
7 the National Council on Disability, submits to Congress  
8 a certification that none of the applicable countries (as  
9 described in section 1191(e)(3)(B)(ii) proposed to be  
10 added by section 139001(a)) use Quality Adjusted Life  
11 Years to restrict access to drug coverage or set drug prices  
12 or drug reimbursement policies.





**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO THE COMMITTEE  
PRINT**

**OFFERED BY** Mr. Brady

Strike subtitle J.



**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE TO SUBTITLE H  
OFFERED BY MR. BRADY**

Strike Part 5 of subtitle H and insert the following:

1 **PART 5—LOWER COSTS AND MORE CHOICES**

2 **COVERAGE ALTERNATIVE**

3 **SEC. 137501. ON-SITE EMPLOYEE CLINICS.**

4 (a) IN GENERAL.—Paragraph (1) of section 223(c)  
5 of the Internal Revenue Code of 1986, as amended by sec-  
6 tion 137504 of this part, is amended by adding at the  
7 end the following new subparagraph:

8 “(F) SPECIAL RULE FOR QUALIFIED ITEMS  
9 AND SERVICES.—

10 “(i) IN GENERAL.—For purposes of  
11 subparagraph (A)(ii), an individual shall  
12 not be treated as covered under a health  
13 plan described in subclauses (I) and (II) of  
14 such subparagraph merely because the in-  
15 dividual is eligible to receive, or receives,  
16 qualified items and services—

17 “(I) at a healthcare facility lo-  
18 cated at a facility owned or leased by

1 the employer of the individual (or of  
2 the individual's spouse), or

3 “(II) at a healthcare facility op-  
4 erated primarily for the benefit of em-  
5 ployees of the employer of the indi-  
6 vidual (or of the individual's spouse).

7 “(ii) QUALIFIED ITEMS AND SERVICES  
8 DEFINED.—For purposes of this subpara-  
9 graph, the term ‘qualified items and serv-  
10 ices’ means the following:

11 “(I) Physical examination.

12 “(II) Immunizations, including  
13 injections of antigens provided by em-  
14 ployees.

15 “(III) Drugs or biologicals other  
16 than a prescribed drug (as such term  
17 is defined in section 213(d)(3)).

18 “(IV) Treatment for injuries oc-  
19 ccurring in the course of employment.

20 “(V) Preventive care for chronic  
21 conditions (as defined in clause (iv)).

22 “(VI) Drug testing.

23 “(VII) Hearing or vision  
24 screenings and related services.

1                   “(iii) AGGREGATION.—For purposes  
2                   of clause (i), all persons treated as a single  
3                   employer under subsection (b), (c), (m), or  
4                   (o) of section 414 shall be treated as a sin-  
5                   gle employer.

6                   “(iv) PREVENTIVE CARE FOR CHRON-  
7                   IC CONDITIONS.—For purposes of this sub-  
8                   paragraph, the term ‘preventive care for  
9                   chronic conditions’ means any item or  
10                  service specified in the Appendix of Inter-  
11                  nal Revenue Service Notice 2019–45 which  
12                  is prescribed to treat an individual diag-  
13                  nosed with the associated chronic condition  
14                  specified in such Appendix for the purpose  
15                  of preventing the exacerbation of such  
16                  chronic condition or the development of a  
17                  secondary condition, including any amend-  
18                  ment, addition, removal, or other modifica-  
19                  tion made by the Secretary (pursuant to  
20                  the authority granted to the Secretary  
21                  under paragraph (2)(C)) to the items or  
22                  services specified in such Appendix subse-  
23                  quent to the date of enactment of this sub-  
24                  paragraph.”.

1 (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to months in taxable years begin-  
3 ning after December 31, 2021.

4 **SEC. 137502. INCREASE IN CONTRIBUTION LIMITS FOR**  
5 **HEALTH SAVINGS ACCOUNTS.**

6 (a) IN GENERAL.—Section 223(b) of the Internal  
7 Revenue Code of 1986 is amended by adding at the end  
8 the following new paragraph:

9 “(9) INCREASE IN MONTHLY LIMITATIONS FOR  
10 TAXABLE YEARS BEGINNING IN 2022.—In the case of  
11 any month during a taxable year which begins after  
12 December 31, 2021, the dollar amount in effect  
13 under subparagraph (A) or (B) of paragraph (2) for  
14 such month shall be twice the amount otherwise ap-  
15 plicable under such subparagraph, as determined—

16 “(A) before application of paragraph (3),

17 “(B) after application of subsection (g),

18 and

19 “(C) without regard to this paragraph.”.

20 (b) EFFECTIVE DATE.—The amendment made by  
21 this section shall apply with respect to taxable years begin-  
22 ning after December 31, 2021.

1 **SEC. 137503. REPEAL OF CEILING ON DEDUCTIBLE AND**  
2 **OUT-OF-POCKET EXPENSES UNDER A HIGH**  
3 **DEDUCTIBLE HEALTH PLAN.**

4 (a) **IN GENERAL.**—Subparagraph (A) of section  
5 223(c)(2) of the Internal Revenue Code of 1986 is amend-  
6 ed to read as follows:

7 “(A) **HIGH DEDUCTIBLE HEALTH PLAN.**—  
8 The term ‘high deductible health plan’ means a  
9 health plan which has an annual deductible  
10 which is not less than—

11 “(i) \$1,000 for self-only coverage, and

12 “(ii) twice the dollar amount in clause

13 (i) for family coverage.”

14 (b) **CONFORMING AMENDMENTS.**—

15 (1) Subparagraph (D) of section 223(c)(2) of  
16 the Internal Revenue Code of 1986 is amended to  
17 read as follows:

18 “(D) **SPECIAL RULE FOR NETWORK**  
19 **PLANS.**—In the case of a plan using a network  
20 of providers, such plan’s annual deductible for  
21 services provided outside of such network shall  
22 not be taken into account for purposes of sub-  
23 section (b)(2).”

24 (2) Clause (ii) of section 223(g)(1)(B) of such  
25 Code is amended by striking “each dollar amount in

1 subsection (c)(2)(A)” and inserting “the dollar  
2 amount in subsection (c)(2)(A)(i)”.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply with respect to taxable years begin-  
5 ning after December 31, 2021.

6 **SEC. 137504. TREATMENT OF DIRECT PRIMARY CARE SERV-**  
7 **ICE ARRANGEMENTS.**

8 (a) IN GENERAL.—Section 223(c)(1) of the Internal  
9 Revenue Code of 1986 is amended by adding at the end  
10 the following new subparagraph:

11 “(E) TREATMENT OF DIRECT PRIMARY  
12 CARE SERVICE ARRANGEMENTS.—

13 “(i) IN GENERAL.—A direct primary  
14 care service arrangement shall not be  
15 treated as a health plan for purposes of  
16 subparagraph (A)(ii).

17 “(ii) DIRECT PRIMARY CARE SERVICE  
18 ARRANGEMENT.—For purposes of this  
19 paragraph—

20 “(I) IN GENERAL.—The term ‘di-  
21 rect primary care service arrange-  
22 ment’ means, with respect to any indi-  
23 vidual, an arrangement under which  
24 such individual is provided medical  
25 care (as defined in section 213(d))

1 consisting solely of primary care serv-  
2 ices provided by primary care practi-  
3 tioners (as defined in section  
4 1833(x)(2)(A) of the Social Security  
5 Act, determined without regard to  
6 clause (ii) thereof), if the sole com-  
7 pensation for such care is a fixed peri-  
8 odic fee.

9 “(II) LIMITATION.—With respect  
10 to any individual for any month, such  
11 term shall not include any arrange-  
12 ment if the aggregate fees for all di-  
13 rect primary care service arrange-  
14 ments (determined without regard to  
15 this subclause) with respect to such  
16 individual for such month exceed  
17 \$150 (twice such dollar amount in the  
18 case of an individual with any direct  
19 primary care service arrangement (as  
20 so determined) that covers more than  
21 one individual).

22 “(iii) CERTAIN SERVICES SPECIFI-  
23 CALLY EXCLUDED FROM TREATMENT AS  
24 PRIMARY CARE SERVICES.—For purposes



1 of this subparagraph, the term ‘primary  
2 care services’ shall not include—

3 “(I) procedures that require the  
4 use of general anesthesia, and

5 “(II) laboratory services not typi-  
6 cally administered in an ambulatory  
7 primary care setting.

8 The Secretary, after consultation with the  
9 Secretary of Health and Human Services,  
10 shall issue regulations or other guidance  
11 regarding the application of this clause.”.

12 (b) DIRECT PRIMARY CARE SERVICE ARRANGEMENT

13 FEES TREATED AS MEDICAL EXPENSES.—Section  
14 223(d)(2)(C) of the Internal Revenue Code of 1986 is  
15 amended by striking “or” at the end of clause (iii), by  
16 striking the period at the end of clause (iv) and inserting  
17 “, or”, and by adding at the end the following new clause:

18 “(v) any direct primary care service arrangement.”.

19 (c) INFLATION ADJUSTMENT.—Section 223(g)(1) of  
20 the Internal Revenue Code of 1986 is amended—

21 (1) by inserting “, (c)(1)(E)(ii)(II),” after  
22 “(b)(2),” each place such term appears, and

23 (2) in subparagraph (B), by inserting “and  
24 (iii)” after “clause (ii)” in clause (i), by striking  
25 “and” at the end of clause (i), by striking the period

1 at the end of clause (ii) and inserting “, and”, and  
2 by inserting after clause (ii) the following new  
3 clause:

4 “(iii) in the case of the dollar amount  
5 in subsection (c)(1)(E)(ii)(II) for taxable  
6 years beginning in calendar years after  
7 2021, ‘calendar year 2020’.”

8 (d) REPORTING OF DIRECT PRIMARY CARE SERVICE  
9 ARRANGEMENT FEES ON W-2.—Section 6051(a) of the  
10 Internal Revenue Code of 1986 is amended by striking  
11 “and” at the end of paragraph (16), by striking the period  
12 at the end of paragraph (17) and inserting “, and”, and  
13 by inserting after paragraph (17) the following new para-  
14 graph:

15 “(18) in the case of a direct primary care serv-  
16 ice arrangement (as defined in section  
17 223(c)(1)(D)(ii)) which is provided in connection  
18 with employment, the aggregate fees for such ar-  
19 rangement for such employee.”

20 (e) EFFECTIVE DATE.—The amendments made by  
21 this section shall apply to taxable years beginning after  
22 December 31, 2021.

1 **SEC. 137505. MAKING PERMANENT THE SAFE HARBOR FOR**  
2 **ABSENCE OF DEDUCTIBLE FOR TELEHEALTH.**

3 (a) **IN GENERAL.**—Section 223(c)(2)(E) of the Inter-  
4 nal Revenue Code of 1986 is amended by striking “In the  
5 case of plan years beginning on or before December 31,  
6 2021, a” and inserting “A”.

7 (b) **CERTAIN COVERAGE DISREGARDED.**—Section  
8 223(c)(1)(B)(ii) of the Internal Revenue Code of 1986 is  
9 amended by striking “(in the case of plan years beginning  
10 on or before December 31, 2021)”.

11 **SEC. 137506. MODIFICATIONS TO PREMIUM TAX CREDIT RE-**  
12 **LATING TO ABORTION COVERAGE.**

13 (a) **IN GENERAL.**—Section 36B(c)(3)(A) of the In-  
14 ternal Revenue Code of 1986 is amended by striking  
15 “shall not include” and all that follows and inserting the  
16 following: “shall not include any health plan that—

17 “(i) is a catastrophic plan described in  
18 section 1302(e) of such Act, or

19 “(ii) includes coverage for abortions  
20 (other than any abortion necessary to save  
21 the life of the mother or any abortion with  
22 respect to a pregnancy that is the result of  
23 an act of rape or incest).”.

24 (b) **CONFORMING AMENDMENTS.**—Section 36B(c)(3)  
25 of such Code is amended by adding at the end the fol-  
26 lowing new subparagraph:

1                   “(C) CERTAIN RULES RELATED TO ABOR-  
2                   TION.—

3                   “(i) OPTION TO PURCHASE SEPARATE  
4                   COVERAGE OR PLAN.—Nothing in subpara-  
5                   graph (A) shall be construed as prohibiting  
6                   any individual from purchasing separate  
7                   coverage for abortions described in such  
8                   subparagraph, or a health plan that in-  
9                   cludes such abortions, so long as no credit  
10                  is allowed under this section with respect  
11                  to the premiums for such coverage or plan.

12                  “(ii) OPTION TO OFFER COVERAGE OR  
13                  PLAN.—Nothing in subparagraph (A) shall  
14                  restrict any nonfederal health insurance  
15                  issuer offering a health plan from offering  
16                  separate coverage for abortions described  
17                  in such subparagraph, or a plan that in-  
18                  cludes such abortions, so long as premiums  
19                  for such separate coverage or plan are not  
20                  paid for with any amount attributable to  
21                  the credit allowed under this section (or  
22                  the amount of any advance payment of the  
23                  credit under section 1412 of the Patient  
24                  Protection and Affordable Care Act).

1                   “(iii) OTHER TREATMENTS.—The  
2                   treatment of any infection, injury, disease,  
3                   or disorder that has been caused by or ex-  
4                   acerbated by the performance of an abor-  
5                   tion shall not be treated as an abortion for  
6                   purposes of subparagraph (A).”.

7 **SEC. 137507. ELIGIBILITY FOR CATASTROPHIC PLANS.**

8           (a) IN GENERAL.—Section 1302(e)(2) of the Patient  
9 Protection and Affordable Care Act is amended by adding  
10 at the end the following new flush matter:

11           “Notwithstanding the preceding sentence, an indi-  
12           vidual shall be treated as described in this para-  
13           graph for any plan year.”.

14           (b) EFFECTIVE DATE.—The amendment made by  
15 this section shall apply to plan years ending after Decem-  
16 ber 31, 2021.

17 **SEC. 137508. CODIFICATION OF RULES RELATING TO**  
18                   **HEALTH REIMBURSEMENT ARRANGEMENTS**  
19                   **AND OTHER ACCOUNT-BASED GROUP**  
20                   **HEALTH PLANS.**

21           The final rules published by the Department of the  
22 Treasury, the Department of Labor, and the Department  
23 of Health and Human Services in the Federal Register  
24 on June 20, 2019, (84 Fed. Reg. 28888) relating to health  
25 reimbursement arrangements and other account-based

1 group health plans shall have the same force and effect  
2 as if included in the enactment of this Act.

3 **SEC. 137509. FINDINGS AND SENSE OF CONGRESS.**

4 (a) FINDINGS.—Congress finds the following:

5 (1) The use of technology in health care and  
6 coverage of telehealth services are rapidly evolving.

7 (2) Research has found that telehealth services  
8 can expand access to care, improve the quality of  
9 care, and reduce spending, and that patients receiv-  
10 ing telehealth services are satisfied with their experi-  
11 ences.

12 (3) Health care workforce shortages are a sig-  
13 nificant problem in many areas and for many types  
14 of health care clinicians.

15 (4) Telehealth increases access to care in areas  
16 with workforce shortages and for individuals who  
17 live far away from health care facilities, have limited  
18 mobility or transportation, or have other barriers to  
19 accessing care.

20 (5) The use of health technologies can strength-  
21 en the expertise of the health care workforce, includ-  
22 ing by connecting clinicians to specialty consulta-  
23 tions.

24 (6) Prior to the COVID–19 pandemic, the utili-  
25 zation of telehealth services in the Medicare program

1 under title XVIII of the Social Security Act (42  
2 U.S.C. 1395 et seq.) was low, with only 0.25 percent  
3 of Medicare fee-for-service beneficiaries utilizing tele-  
4 health services in 2016.

5 (7) The COVID-19 pandemic demonstrated ad-  
6 ditional benefits of telehealth, including reducing in-  
7 fection risk of patients and health care professionals  
8 and conserving space in health care facilities, and  
9 the Centers for Disease Control and Prevention rec-  
10 ommended that telehealth services should be opti-  
11 mized, when available and appropriate, during the  
12 pandemic.

13 (8) Long-term certainty about coverage of tele-  
14 health services under the Medicare program is nec-  
15 essary to fully realize the benefits of telehealth.

16 (b) SENSE OF CONGRESS.—It is the sense of Con-  
17 gress that—

18 (1) health care providers can furnish safe, effec-  
19 tive, and high-quality health care services through  
20 telehealth;

21 (2) the Secretary of Health and Human Serv-  
22 ices should promptly take all necessary measures to  
23 ensure that providers and beneficiaries can continue  
24 to furnish and utilize, respectively, telehealth serv-  
25 ices in the Medicare program during and after the

1 conclusion of the COVID-19 pandemic, including  
2 modifying, as appropriate, the definition of “inter-  
3 active telecommunications system” in regulations  
4 and program instruction under the Medicare pro-  
5 gram to ensure that providers can utilize all appro-  
6 priate means and types of technology, including  
7 audio-visual, audio-only, and other types of tech-  
8 nologies, to furnish telehealth services; and

9 (3) barriers to the use of telehealth should be  
10 removed.

11 **SEC. 137510. EXPANDING THE USE OF TELEHEALTH**  
12 **THROUGH THE WAIVER OF REQUIREMENTS.**

13 (a) IN GENERAL.—Section 1834(m) of the Social Se-  
14 curity Act (42 U.S.C. 1395m(m)) is amended—

15 (1) in paragraph (4)(C)(i), by striking “and  
16 (7)” and inserting “(7), and (9)”; and

17 (2) by adding at the end the following:

18 “(9) **AUTHORITY TO WAIVE REQUIREMENTS**  
19 **AND LIMITATIONS.—**

20 “(A) IN GENERAL.—Notwithstanding the  
21 preceding provisions of this subsection, in the  
22 case of telehealth services furnished on or after  
23 January 1, 2022, the Secretary may waive any  
24 requirement described in subparagraph (B) that  
25 is applicable to payment for telehealth services



1 under this subsection, but only if the Secretary  
2 determines that such waiver would not ad-  
3 versely impact quality of care.

4 “(B) REQUIREMENTS DESCRIBED.—For  
5 purposes of this paragraph, requirements appli-  
6 cable to payment for telehealth services under  
7 this subsection are—

8 “(i) requirements relating to qualifica-  
9 tions for an originating site under para-  
10 graph (4)(C)(ii);

11 “(ii) any geographic requirement  
12 under paragraph (4)(C)(i) (other than ap-  
13 plicable State law requirements, including  
14 State licensure requirements);

15 “(iii) any limitation on the type of  
16 technology used to furnish telehealth serv-  
17 ices;

18 “(iv) any limitation on the types of  
19 practitioners who are eligible to furnish  
20 telehealth services (other than the require-  
21 ment that the practitioner is enrolled  
22 under this title);

23 “(v) any limitation on specific services  
24 designated as telehealth services pursuant  
25 to this subsection (provided the Secretary

1 determines that such services are clinically  
2 appropriate to furnish remotely); or

3 “(vi) any other limitation relating to  
4 the furnishing of telehealth services under  
5 this title identified by the Secretary.

6 “(C) WAIVER IMPLEMENTATION.—In im-  
7 plementing a waiver under this paragraph, the  
8 Secretary may establish parameters, as appro-  
9 priate, for telehealth services under such waiv-  
10 er, including with respect to payment of a facil-  
11 ity fee for originating sites and beneficiary and  
12 program integrity protections.

13 “(D) PUBLIC COMMENT.—The Secretary  
14 shall establish a process by which stakeholders  
15 may (on at least an annual basis) provide public  
16 comment on waivers under this paragraph.

17 “(E) PERIODIC REVIEW OF WAIVERS.—  
18 The Secretary shall periodically, but not more  
19 often than every 3 years, reassess each waiver  
20 under this paragraph to determine whether the  
21 waiver continues to meet the quality of care  
22 condition applicable under subparagraph (A).  
23 The Secretary shall terminate any waiver that  
24 does not continue to meet such condition.”

1 (b) POSTING OF INFORMATION.—Not later than 2  
2 years after the date on which a waiver under section  
3 1834(m)(9) of the Social Security Act, as added by sub-  
4 section (a), first becomes effective, and at least every 2  
5 years thereafter, the Secretary of Health and Human  
6 Services shall post on the internet website of the Centers  
7 for Medicare & Medicaid Services—

8 (1) the number of Medicare beneficiaries receiv-  
9 ing telehealth services by reason of each waiver  
10 under such section;

11 (2) the impact of such waivers on expenditures  
12 and utilization under title XVIII of the Social Secu-  
13 rity Act (42 U.S.C. 1395 et seq.); and

14 (3) other outcomes, as determined appropriate  
15 by the Secretary.

16 **SEC. 137511. REMOVING GEOGRAPHIC REQUIREMENTS FOR**  
17 **TELEHEALTH SERVICES.**

18 Section 1834(m)(4)(C) of the Social Security Act (42  
19 U.S.C. 1395m(m)(4)(C)) is amended—

20 (1) in clause (i), in the matter preceding sub-  
21 clause (I), by inserting “and clause (iii)” after “and  
22 (9)”; and

23 (2) by adding at the end the following new  
24 clause:

1                   “(iii) REMOVAL OF GEOGRAPHIC RE-  
2                   QUIREMENTS.—The geographic require-  
3                   ments described in clause (i) shall not  
4                   apply with respect to telehealth services  
5                   furnished on or after the date of the enact-  
6                   ment of this clause.”.

7 **SEC. 137512. EXPANDING ORIGINATING SITES.**

8           (a) EXPANDING THE HOME AS AN ORIGINATING  
9 SITE.—Section 1834(m)(4)(C)(ii)(X) of the Social Secu-  
10 rity Act (42 U.S.C. 1395m(m)(4)(C)(ii)(X)) is amended  
11 to read as follows:

12                   “(X)(aa) Prior to the date of en-  
13                   actment of the CONNECT for Health  
14                   Act of 2021, the home of an indi-  
15                   vidual but only for purposes of section  
16                   1881(b)(3)(B) or telehealth services  
17                   described in paragraph (7).

18                   “(bb) On or after such date of  
19                   enactment, the home of an indi-  
20                   vidual.”.

21           (b) ALLOWING ADDITIONAL ORIGINATING SITES.—  
22 Section 1834(m)(4)(C)(ii) of the Social Security Act (42  
23 U.S.C. 1395m(m)(4)(C)(ii)) is amended by adding at the  
24 end the following new subclause:

1                   “(XII) Any other site determined  
2                   appropriate by the Secretary at which  
3                   an eligible telehealth individual is lo-  
4                   cated at the time a telehealth service  
5                   is furnished via a telecommunications  
6                   system.”.

7           (c) PARAMETERS FOR NEW ORIGINATING SITES.—  
8 Section 1834(m)(4)(C) of the Social Security Act (42  
9 U.S.C. 1395m(m)(4)(C)) is amended by adding at the end  
10 the following new clause:

11                   “(iv) REQUIREMENTS FOR NEW  
12                   SITES.—

13                   “(I) IN GENERAL.—The Sec-  
14                   retary may establish requirements for  
15                   the furnishing of telehealth services at  
16                   sites described in clause (ii)(XII) to  
17                   provide for beneficiary and program  
18                   integrity protections.

19                   “(II) CLARIFICATION.—Nothing  
20                   in this clause shall be construed to  
21                   preclude the Secretary from estab-  
22                   lishing requirements for other origi-  
23                   nating sites described in clause (ii)”.

1 (d) NO ORIGINATING SITE FACILITY FEE FOR NEW  
2 SITES.—Section 1834(m)(2)(B)(ii) of the Social Security  
3 Act (42 U.S.C. 1395m(m)(2)(B)(ii)) is amended—

4 (1) in the heading, by striking “IF ORIGINATING  
5 SITE IS THE HOME” and inserting “FOR CERTAIN  
6 SITES”; and

7 (2) by striking “paragraph (4)(C)(ii)(X)” and  
8 inserting “subclause (X) or (XII) of paragraph  
9 (4)(C)”.

10 **SEC. 137513. USE OF TELEHEALTH IN EMERGENCY MED-**  
11 **ICAL CARE.**

12 (a) IN GENERAL.—Section 1834(m) of the Social Se-  
13 curity Act (42 U.S.C. 1395m(m)) is amended—

14 (1) in paragraph (4)(C)(i), by striking “and  
15 (9)” and inserting “(9), and (10)”; and

16 (2) by adding at the end the following:

17 “(10) TREATMENT OF EMERGENCY MEDICAL  
18 CARE FURNISHED THROUGH TELEHEALTH.—The  
19 geographic requirements described in paragraph  
20 (4)(C)(i) (other than applicable State law require-  
21 ments, including State licensure requirements) shall  
22 not apply with respect to telehealth services that are  
23 services for emergency medical care (as determined  
24 by the Secretary) furnished on or after January 1,  
25 2022, to an eligible telehealth individual.”.

1 (b) ADDITIONAL SERVICES.—As part of the imple-  
2 mentation of the amendments made by this section, the  
3 Secretary of Health and Human Services shall consider  
4 whether additional services should be added to the services  
5 specified in paragraph (4)(F)(i) of section 1834(m) of  
6 such Act (42 U.S.C. 1395m)) for authorized payment  
7 under paragraph (1) of such section.

8 **SEC. 137514. IMPROVEMENTS TO THE PROCESS FOR ADD-**  
9 **ING TELEHEALTH SERVICES.**

10 (a) REVIEW.—The Secretary shall undertake a review  
11 of the process established pursuant to section  
12 1834(m)(4)(F)(ii) of the Social Security Act (42 U.S.C.  
13 1395m(m)(4)(F)(ii)), and based on the results of such re-  
14 view—

15 (1) implement revisions to the process so that  
16 the criteria to add services prioritizes, as appro-  
17 priate, improved access to care through clinically ap-  
18 propriate telehealth services; and

19 (2) provide clarification on what requests to  
20 add telehealth services under such process should in-  
21 clude.

22 (b) TEMPORARY COVERAGE OF CERTAIN TELE-  
23 HEALTH SERVICES.—Section 1834(m)(4)(F) of the Social  
24 Security Act (42 U.S.C. 1395m(m)(4)(F)) is amended by  
25 adding at the end the following new clause:

1                   “(iii) TEMPORARY COVERAGE OF CER-  
2                   TAIN TELEHEALTH SERVICES.—The Sec-  
3                   retary may add services with a reasonable  
4                   potential likelihood of clinical benefit and  
5                   improved access to care when furnished via  
6                   a telecommunications system (as deter-  
7                   mined by the Secretary) on a temporary  
8                   basis to those specified in clause (i) for au-  
9                   thorized payment under paragraph (1).”.

10 **SEC. 137515. FEDERALLY QUALIFIED HEALTH CENTERS**  
11 **AND RURAL HEALTH CLINICS.**

12           Section 1834(m) of the Social Security Act (42  
13 U.S.C. 1395m(m)) is amended—

14           (1) in paragraph (4)(C)(i), in the matter pre-  
15           ceding subclause (I), by inserting “, (8)” after  
16           “(7)”; and

17           (2) in paragraph (8)—

18           (A) in the paragraph heading by inserting  
19           “AND AFTER” after “DURING ”;

20           (B) in subparagraph (A)—

21           (i) in the matter preceding clause (i),  
22           by inserting “and after such emergency pe-  
23           riod” after “1135(g)(1)(B)”;

24           (ii) in clause (ii), by striking “and” at  
25           the end;



1 (iii) by redesignating clause (iii) as  
2 clause (iv); and

3 (iv) by inserting after clause (ii) the  
4 following new clause:

5 “(iii) the geographic requirements de-  
6 scribed in paragraph (4)(C)(i) shall not  
7 apply with respect to such a telehealth  
8 service; and”;

9 (C) by striking subparagraph (B) and in-  
10 sserting the following:

11 “(B) PAYMENT.—

12 “(i) IN GENERAL.—A telehealth serv-  
13 ice furnished by a Federally qualified  
14 health center or a rural health clinic to an  
15 individual pursuant to this paragraph on  
16 or after the date of the enactment of this  
17 subparagraph shall be deemed to be so fur-  
18 nished to such individual as an outpatient  
19 of such clinic or facility (as applicable) for  
20 purposes of paragraph (1) or (3), respec-  
21 tively, of section 1861(aa) and payable as  
22 a Federally qualified health center service  
23 or rural health clinic service (as applicable)  
24 under the prospective payment system es-

1            established under section 1834(o) or under  
2            section 1833(a)(3), respectively.

3                   “(ii) TREATMENT OF COSTS FOR  
4            FQHC PPS CALCULATIONS AND RHC AIR  
5            CALCULATIONS.—Costs associated with the  
6            delivery of telehealth services by a Feder-  
7            ally qualified health center or rural health  
8            clinic serving as a distant site pursuant to  
9            this paragraph shall be considered allow-  
10           able costs for purposes of the prospective  
11           payment system established under section  
12           1834(o) and any payment methodologies  
13           developed under section 1833(a)(3), as ap-  
14           plicable.”.

15 **SEC. 137516. NATIVE AMERICAN HEALTH FACILITIES.**

16           (a) IN GENERAL.—Section 1834(m)(4)(C) of the So-  
17           cial Security Act (42 U.S.C. 1395m(m)(4)(C)) is amend-  
18           ed—

19                   (1) in clause (i), by striking “clause (iii)” and  
20           inserting “clauses (iii) and (v)”; and

21                   (2) by adding at the end the following new  
22           clause:

23                                   “(v) NATIVE AMERICAN HEALTH FA-  
24           CILITIES.—With respect to telehealth serv-  
25           ices furnished on or after January 1, 2022,

1 the originating site requirements described  
2 in clauses (i) and (ii) shall not apply with  
3 respect to a facility of the Indian Health  
4 Service, whether operated by such Service,  
5 or by an Indian tribe (as that term is de-  
6 fined in section 4 of the Indian Health  
7 Care Improvement Act (25 U.S.C. 1603))  
8 or a tribal organization (as that term is  
9 defined in section 4 of the Indian Self-De-  
10 termination and Education Assistance Act  
11 (25 U.S.C. 5304)), or a facility of the Na-  
12 tive Hawaiian health care systems author-  
13 ized under the Native Hawaiian Health  
14 Care Improvement Act (42 U.S.C. 11701  
15 et seq.).”.

16 (b) NO ORIGINATING SITE FACILITY FEE FOR CER-  
17 TAIN NATIVE AMERICAN FACILITIES.—Section  
18 1834(m)(2)(B)(i) of the Social Security Act (42 U.S.C.  
19 1395m(m)(2)(B)(i)) is amended, in the matter preceding  
20 subclause (I), by inserting “(other than an originating site  
21 that is only described in clause (v) of paragraph (4)(C),  
22 and does not meet the requirement for an originating site  
23 under clauses (i) and (ii) of such paragraph)” after “the  
24 originating site”.

1 **SEC. 137517. WAIVER OF TELEHEALTH REQUIREMENTS**  
2 **DURING PUBLIC HEALTH EMERGENCIES.**

3 Section 1135(g)(1) of the Social Security Act (42  
4 U.S.C. 1320b-5(g)(1)) is amended—

5 (1) in subparagraph (A), in the matter pre-  
6 ceding clause (i), by striking “subparagraph (B)”  
7 and inserting “subparagraphs (B) and (C)”; and

8 (2) by adding at the end the following new sub-  
9 paragraph:

10 “(C) EXCEPTION FOR WAIVER OF TELE-  
11 HEALTH REQUIREMENTS DURING PUBLIC  
12 HEALTH EMERGENCIES.—For purposes of sub-  
13 section (b)(8), in addition to the emergency pe-  
14 riod described in subparagraph (B), an ‘emer-  
15 gency area’ is a geographical area in which, and  
16 an ‘emergency period’ is the period during  
17 which, there exists a public health emergency  
18 declared by the Secretary pursuant to section  
19 319 of the Public Health Service Act.”.

20 **SEC. 137518. USE OF TELEHEALTH IN RECERTIFICATION**  
21 **FOR HOSPICE CARE.**

22 (a) IN GENERAL.—Section 1814(a)(7)(D)(i)(II) of  
23 the Social Security Act (42 U.S.C. 1395f(a)(7)(D)(i)(II))  
24 is amended by inserting “and after such emergency pe-  
25 riod” after “1135(g)(1)(B)”.

1 (b) GAO REPORT.—Not later than 3 years after the  
2 date of enactment of this Act, the Comptroller General  
3 of the United States shall submit a report to Congress  
4 evaluating the impact of the amendment made by sub-  
5 section (a) on—

6 (1) the number and percentage of beneficiaries  
7 recertified for the Medicare hospice benefit at 180  
8 days and for subsequent benefit periods;

9 (2) the appropriateness for hospice care of the  
10 patients recertified through the use of telehealth;  
11 and

12 (3) any other factors determined appropriate by  
13 the Comptroller General.

14 **SEC. 137519. CLARIFICATION FOR FRAUD AND ABUSE LAWS**  
15 **REGARDING TECHNOLOGIES PROVIDED TO**  
16 **BENEFICIARIES.**

17 Section 1128A(i)(6) of the Social Security Act (42  
18 U.S.C. 1320a-7a(i)(6)) is amended—

19 (1) in subparagraph (I), by striking “; or” and  
20 inserting a semicolon;

21 (2) in subparagraph (J), by striking the period  
22 at the end and inserting “; or”; and

23 (3) by adding at the end the following new sub-  
24 paragraph:

1           “(K) the provision of technologies (as de-  
2           fined by the Secretary) on or after the date of  
3           the enactment of this subparagraph, by a pro-  
4           vider of services or supplier (as such terms are  
5           defined for purposes of title XVIII) directly to  
6           an individual who is entitled to benefits under  
7           part A of title XVIII, enrolled under part B of  
8           such title, or both, for the purpose of furnishing  
9           telehealth services, remote patient monitoring  
10          services, or other services furnished through the  
11          use of technology (as defined by the Secretary),  
12          if—

13                   “(i) the technologies are not offered  
14                   as part of any advertisement or sollicita-  
15                   tion; and

16                   “(ii) the provision of the technologies  
17                   meets any other requirements set forth in  
18                   regulations promulgated by the Sec-  
19                   retary.”.

20   **SEC. 137520. ADDITIONAL RESOURCES FOR TELEHEALTH**  
21                   **OVERSIGHT.**

22           In addition to amounts otherwise available, there are  
23           authorized to be appropriated to the Inspector General of  
24           the Department of Health and Human Services for each  
25           of fiscal years 2022 through 2026, out of any money in

1 the Treasury not otherwise appropriated, \$3,000,000, to  
2 remain available until expended, for purposes of con-  
3 ducting audits, investigations, and other oversight and en-  
4 forcement activities with respect to telehealth services, re-  
5 mote patient monitoring services, or other services fur-  
6 nished through the use of technology (as defined by the  
7 Secretary).

8 **SEC. 137521. PROVIDER AND BENEFICIARY EDUCATION ON**  
9 **TELEHEALTH.**

10 (a) **EDUCATIONAL RESOURCES AND TRAINING SES-**  
11 **SIONS.—**

12 (1) **IN GENERAL.—**Not later than 6 months  
13 after the date of enactment of this Act, the Sec-  
14 retary of Health and Human Services shall develop  
15 and make available to beneficiaries and health care  
16 professionals educational resources and training ses-  
17 sions on requirements relating to the furnishing of  
18 telehealth services under section 1834(m) of the So-  
19 cial Security Act (42 U.S.C. 1395m(m)) and topics  
20 including—

21 (A) requirements for payment for tele-  
22 health services;

23 (B) telehealth-specific health care privacy  
24 and security training;

1 (C) utilizing telehealth services to engage  
2 and support underserved, high-risk, and vulner-  
3 able patient populations; and

4 (D) other topics as determined appropriate  
5 by the Secretary.

6 (2) ACCOUNTING FOR AGE AND OTHER DIF-  
7 FERENCES.—Such resources and training sessions  
8 must account for age and sociodemographic, geo-  
9 graphic, cultural, cognitive, and linguistic differences  
10 in how individuals interact with technology.

11 (b) QUALITY IMPROVEMENT ORGANIZATIONS.—The  
12 Secretary shall consider including technical assistance,  
13 education, and training on telehealth services as a re-  
14 quired activity of the quality improvement organizations  
15 described in section 1862(g) of the Social Security Act.

16 (c) FUNDING.—There are authorized to be appro-  
17 priated such sums as necessary to carry out the activities  
18 described in sections (a) and (b).

19 **SEC. 137522. STUDY ON TELEHEALTH UTILIZATION DURING**  
20 **THE COVID-19 PANDEMIC.**

21 (a) IN GENERAL.—The Secretary shall collect and  
22 analyze qualitative and quantitative data on the impact  
23 of telehealth services, virtual check-ins, remote patient  
24 monitoring services, and other services furnished through  
25 the use of technology permitted by the waiver or modifica-



1 tion of certain requirements under title XVIII of the So-  
2 cial Security Act (42 15 U.S.C. 1395 et seq.) and, as fea-  
3 sible, under title XIX of such Act (42 U.S.C. 1396 et  
4 seq.), and any regulations thereunder during the COVID-  
5 19 public health emergency, which may include the collec-  
6 tion of data regarding—

7 (1) health care utilization rates under such title  
8 XVIII and, as feasible, under such title XIX, includ-  
9 ing utilization—

10 (A) in different types of areas;

11 (B) by race, ethnicity, or income levels;

12 and

13 (C) of telehealth services furnished by dif-  
14 ferent types of health care professionals;

15 (2) health care quality, such as measured by  
16 hospital readmission rates, missed appointment  
17 rates, patient and provider satisfaction, or other ap-  
18 propriate measures;

19 (3) health outcomes of individuals utilizing tele-  
20 health services;

21 (4) audio-only telehealth utilization rates when  
22 video-based telehealth was not an option, including  
23 the types of services and the types of providers  
24 treating individuals using audio-only telehealth;

25 (5) waivers of State licensure requirements;

1           (6) the types of technologies utilized to deliver  
2           or receive telehealth care and utilization rates,  
3           disaggregated by type of technology (as applicable);

4           (7) challenges for providers in furnishing tele-  
5           health services;

6           (8) the investments necessary for providers to  
7           effectively provide telehealth services to their pa-  
8           tients, including the costs of necessary technology  
9           and of training staff; and

10          (9) any additional information determined ap-  
11          propriate by the Secretary.

12          (b) INTERIM REPORT TO CONGRESS.—Not later than  
13 180 days after the date of enactment of this Act, the Sec-  
14 retary shall submit to the Committee on Finance and the  
15 Committee on Health, Education, Labor, and Pensions of  
16 the Senate and the Committee on Ways and Means and  
17 the Committee on Energy and Commerce of the House  
18 of Representatives an interim report on the impact of tele-  
19 health based on the data collected and analyzed under sub-  
20 section (a). For the purposes of the interim report, the  
21 Secretary may determine which data collected and ana-  
22 lyzed under such subsection is most appropriate to com-  
23 plete such report.

24          (c) FINAL REPORT TO CONGRESS.—Not later than  
25 one year after the date of enactment of this Act, the Sec-

1 retary shall submit to the Committee on Finance and the  
2 Committee on Health, Education, Labor, and Pensions of  
3 the Senate and the Committee on Ways and Means and  
4 the Committee on Energy and Commerce of the House  
5 of Representatives a final report on the impact of tele-  
6 health based on the data collected and analyzed under sub-  
7 section (a) that includes—

8           (1) conclusions regarding the impact of tele-  
9 health services on health care delivery during the  
10 COVID–19 public health emergency; and

11           (2) an estimation of total spending on tele-  
12 health services under title XVIII of the Social Secu-  
13 rity Act (42 U.S.C. 1395 et seq.) and, as feasible,  
14 under title XIX of such Act (42 U.S.C. 1396 et  
15 seq.).

16           (d) **STAKEHOLDER INPUT.**—For purposes of sub-  
17 sections (a), (b), and (c), the Secretary shall seek input  
18 from the Medicare Payment Advisory Commission, the  
19 Medicaid and CHIP Payment and Access Commission,  
20 and nongovernmental stakeholders, including patient or-  
21 ganizations, providers, and experts in telehealth.

22           (e) **FUNDING.**—There are authorized to be appro-  
23 priated such sums as necessary to carry out this section.

1 **SEC. 137523. ANALYSIS OF TELEHEALTH WAIVERS IN AL-**  
2 **TERNATIVE PAYMENT MODELS.**

3 The second sentence of section 1115A(g) of the So-  
4 cial Security Act (42 U.S.C. 1315a(g)) is amended by in-  
5 serting “an analysis of waivers (if applicable) under sub-  
6 section (d)(1) related to telehealth and the impact on qual-  
7 ity and spending under the applicable titles of such waiv-  
8 ers,” after “subsection (c),”.

9 **SEC. 137524. MODEL TO ALLOW ADDITIONAL HEALTH PRO-**  
10 **FESSIONALS TO FURNISH TELEHEALTH**  
11 **SERVICES.**

12 Section 1115A(b)(2)(B) of the Social Security Act  
13 (42 U.S.C. 1315a(b)(2)(B)) is amended by adding at the  
14 end the following new clause:

15 “(xxviii) Allowing health professionals,  
16 such as those described in section  
17 1819(b)(5)(G) or section 1861(II)(4)(B),  
18 who are enrolled under section 1866(j) and  
19 not otherwise eligible under section  
20 1834(m) to furnish telehealth services to  
21 furnish such services.”.

1 **SEC. 137525. TESTING OF MODELS TO EXAMINE THE USE OF**  
2 **TELEHEALTH UNDER THE MEDICARE PRO-**  
3 **GRAM.**

4 Section 1115A(b)(2) of the Social Security Act (42  
5 U.S.C. 1315a(b)(2)) is amended by adding at the end the  
6 following new subparagraph:

7 “(D) TESTING MODELS TO EXAMINE USE  
8 OF TELEHEALTH UNDER MEDICARE.—The Sec-  
9 retary shall consider testing under this sub-  
10 section models to examine the use of telehealth  
11 under title XVIII.”

