



2023 SENATE BILL 364

July 13, 2023 - Introduced by Senators HUTTON, BALLWEG, CABRAL-GUEVARA, MARKLEIN, NASS, SPREITZER and WANGGAARD, cosponsored by Representatives NEDWESKI, MACCO, ARMSTRONG, BINSFELD, BRANDTJEN, DITTRICH, EDMING, GUNDRUM, GUSTAFSON, KITCHENS, MOSES, MURPHY, O'CONNOR, RETTINGER, SNODGRASS, STEFFEN and WICHGERS. Referred to Committee on Universities and Revenue.

1 **AN ACT to create** 71.98 (10) of the statutes; **relating to:** adopting federal tax law
2 changes regarding contributions to a health savings account and telehealth
3 services.

Analysis by the Legislative Reference Bureau

This bill adopts, for state income tax purposes, changes to the federal Internal Revenue Code relating to telehealth services and other remote care services. Under the bill, generally, an individual may claim as a state income tax deduction the amount of his or her contribution to a health savings account, if the individual is covered by a health plan considered a high deductible health plan under federal law even if the plan does not provide a deductible for telehealth or other remote care services.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 71.98 (10) of the statutes is created to read:
5 71.98 (10) HIGH DEDUCTIBLE PLAN; TELEHEALTH SERVICES. For taxable years
6 beginning after December 31, 2021, section 307 of division P of Public Law 117-103

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SECTION 1

1 and section 4151 of division FF of P.L. 117-328, relating to treating a health plan as
2 a high deductible health plan even if it fails to have a deductible for telehealth or
3 other remote care services.

4 (END)