Amendment to H.R. 3936 Offered by Ms. Chu of California and Mr. Blumenauer of Oregon

This amendment would add to H.R. 3936 a new section that includes the text of section 2(a) and section 3 of H.R. 3132, the Travel for Care Act, with a modification to section 2(a) described below.

Section 2(a) of the Travel for Care Act (sections 4(a) and 4(b) of the amendment) excludes employer-reimbursed travel expenses for abortion-related care from taxation. For high deductible health plans, section 3 of the Travel for Care Act (section 4(c) of the amendment) creates a safe harbor for abortion services that allows for the reimbursement of abortion and travel before the employee has met their deductible.

The amendment also modifies the definition of "abortion-related travel arrangement" in to ensure that any such arrangement prioritizes the privacy of the employee, consistent with applicable statutes and regulations governing protected medical information.

AMENDMENT

OFFERED BY MS. CHU OF CALIFORNIA

At the end, add the following:

1	SEC. 4. TAX TREATMENT OF ABORTION-RELATED TRAVEL
2	ARRANGEMENTS.
3	(a) EXCEPTION FROM GROUP HEALTH PLAN RE-
4	QUINEMENTS FOR ABORTION-RELATED TRAVEL AR-
5	RANGEMENTS.—Section 9831 of the Internal Revenue
6	Code of 1986 is amended by adding at the end the fol-
7	lowing new subsection:
8	"(e) Exception for Abortion-Related Travel
9	ARRANGEMENTS.—
0	"(1) In GENERAL—For purposes of this title
1	(and notwithstanding any other provision of this
12	title), the term 'group health plan' shall not include
13	any abortion-related travel arrangement.
14	"(2) ABORTION-RELATED TRAVEL ARRANGE-
15	MENT.—For purposes of this section, the term
16	'abortion-related travel arrangement' means an ar-
17	rangement which—
18	"(A) is funded by an employer,
19	"(B) provides for the payment of, or reim-
20	bursement of an employee for expenses in-

1	curred by the employee or the family members
2	of such employee (as determined under the
3	terms of the arrangement) for travel, including
4	meals and lodging, to receive an abortion or fol-
5	low-up care related to such abortion, and
6	"(C) prioritizes the privacy of the em-
7	ployee, consistent with applicable statutes and
8	regulations governing protected medical infor-
9	mation.".
10	(b) Meals and Lodging Related to Travel for
11	Abortion-related Medical Care Included as
12	Amounts Paid for Medical Care; Increased Limita-
13	TION FOR SUCH AMOUNTS.—Section 213(d) of such Code
14	is amended—
15	(1) in paragraph (1), by striking "or" at the
16	end of subparagraph (C), by striking the period at
17	the end of subparagraph (D) and inserting ", or",
18	and by adding at the end the following new subpara-
19	graph:
20	"(E) in the case of an abortion or follow-
21	up care related to an abortion, for meals and
22	lodging while away from home primarily for and
23	essential to such care if there is no significant
24	element of personal pleasure, recreation, or va-
25	cation in the travel away from home.", and

1	(2) in paragraph (2)—
2	(A) in the heading, by striking "AMOUNTS
3	PAID FOR CERTAIN LODGING AWAY FROM HOME
4	TREATED AS PAID FOR MEDICAL CARE" and in-
5	serting "Special rules for lodging and
6	MEALS'',
7	(B) by redesignating subparagraphs (A)
8	and (B) as clauses (i) and (ii), respectively,
9	(C) by striking "Amounts paid for lodg-
10	ing" and inserting:
11	"(A) Amounts paid for certain lodg-
12	ING AWAY FROM HOME TREATED AS PAID FOR
13	MEDICAL CARE.—Amounts paid for lodging
14	other than lodging described in paragraph
15	(1)(E)", and
16	(D) by adding at the end the following new
17	subparagraph:
18	"(B) LIMITATION ON AMOUNTS TAKEN
19	INTO ACCOUNT FOR MEALS AND LODGING RE-
20	LATED TO ABORTION-RELATED MEDICAL
21	CARE.—In the case of amounts paid for meals
22	and lodging as described in subparagraph (E)
23	of paragraph (1), the amount taken into ac-
24	count under such subparagraph shall not ex-
25	ceed, with respect to each night and each indi-

1	vidual, the maximum per diem rates for official
2	Federal Government travel published annually
3	by the General Services Administration, the De-
4	partment of State, and the Department of De-
5	fense.".
6	(c) Abortion-related Travel Arrangements
7	DISREGARDED FOR PURPOSES OF HEALTH SAVINGS AC-
8	COUNT ELIGIBILITY.—Section 223(c)(1)(B)(ii) of such
9	Code is amended by striking "or" after "long-term care,"
10	and by inserting "or coverage under an abortion-related
11	travel arrangement (as defined in section 9831(e)(2)),"
12	after "other remote care,".
13	(d) EFFECTIVE DATE.—The amendments made by
14	this section shall apply to amounts paid or incurred after
15	June 23, 2022.