
Wisconsin Legislative Council

ACT MEMO



Prepared by: Scott Grosz, Principal Attorney

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2023 Wisconsin Act 35
[2023 Assembly Bill 364]

**Telehealth and Health Savings
Account Contributions**

2023 WISCONSIN ACT 35

For taxable years beginning after 2021, 2023 Wisconsin Act 35 modifies Wisconsin's income tax code to conform, on an on-going basis, to certain Internal Revenue Code definitions and special rules relating to health savings account (HSA) contributions and high-deductible health plans (HDHPs). The current federal provisions, arising under the Consolidated Appropriations Act of 2022 and Consolidated Appropriations Act of 2023, authorize a deduction from income for contributions to an HSA if the individual is covered by an HDHP even if the plan does not provide a deductible for telehealth services.

Effective date: October 27, 2023

For a full history of the bill, visit the Legislature's [bill history page](#).

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