



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 54

[REG-122462-20]

RIN 1545-BP97

Additional Policy and Regulatory Revisions in Response to the COVID-19 Public Health Emergency

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: Elsewhere in this issue of the Federal Register, the IRS is issuing temporary regulations regarding coverage of preventive health services to implement section 3203 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which shortens the timeframe under which non-grandfathered group health plans and health insurance issuers offering non-grandfathered group or individual health insurance coverage must cover without cost sharing qualifying coronavirus preventive services, including recommended COVID-19 immunizations. The IRS is issuing the temporary regulations at the same time that the Employee Benefits Security Administration of the Department of Labor and the Office of Consumer Information and Insurance Oversight of the Department of Health and Human Services (HHS) are issuing substantially similar interim final rules with request for comments. The text of those temporary regulations also serves as the text of these proposed regulations.

DATES: To be assured consideration, comments must be received at one of the addresses provided below, no later than 5 p.m. on January 4, 2021.

ADDRESSES: In commenting, please refer to file code CMS-9912-IFC.

Comments, including mass comment submissions, must be submitted in one of the following three ways (please choose only one of the ways listed):

1. Electronically. You may submit electronic comments on this regulation to **<http://www.regulations.gov>**. Follow the "Submit a comment" instructions.

2. By regular mail. You may mail written comments to the following address ONLY:

Centers for Medicare & Medicaid Services,

Department of Health and Human Services,

Attention: CMS-9912-IFC,

P.O. Box 8016,

Baltimore, MD 21244-8016.

Please allow sufficient time for mailed comments to be received before the close of the comment period.

3. By express or overnight mail. You may send written comments to the following address ONLY:

Centers for Medicare & Medicaid Services,

Department of Health and Human Services,

Attention: CMS-9912-IFC,

Mail Stop C4-26-05,

7500 Security Boulevard,

Baltimore, MD 21244-1850

FOR FURTHER INFORMATION CONTACT: Dara Alderman, (202) 317-5500, Internal Revenue Service, Department of the Treasury, for issues related to Rapid Coverage of Preventive Services for Coronavirus.

SUPPLEMENTARY INFORMATION:

Inspection of Public Comments: All comments received before the close of the comment period are available for viewing by the public, including any personally identifiable or confidential business information that is included in a comment. We post all comments received before the close of the comment period on the following website as soon as possible after they have been received: <http://regulations.gov>. Follow the search instructions on that website to view public comments.

Background and Regulatory Impact Analysis

The temporary regulations published elsewhere in this issue of the Federal Register add §54.9815–2713T to the Miscellaneous Excise Tax Regulations. The proposed and temporary regulations are being published as part of a joint rulemaking with the Department of Labor and HHS. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and provides a regulatory impact analysis.

Drafting Information

The principal author of this notice of proposed rulemaking is Dara Alderman, Office of the Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes). The proposed regulations, as well as the temporary regulations, have been developed in coordination with personnel from the Department of Labor and HHS.

List of Subjects in 26 CFR Part 54

Excise taxes, Pensions, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 54 is proposed to be amended as follows:

PART 54—PENSION EXCISE TAXES

Par. 1. The authority citation for part 54 continues to read in part as follows:

Authority: 26 U.S.C. 7805, unless otherwise noted.

* * * * *

Section 54.9815-2713 also issued under 26 U.S.C. 9833;

* * * * *

2. Section 54.9815-2713 is revised to read as follows:

§ 54.9815-2713 Coverage of preventive health services.

[The text of proposed § 54.9815–2713 is the same as the text of § 54.9815–2713T published elsewhere in this issue of the Federal Register].

Sunita Lough,

Deputy Commissioner for Services and Enforcement,

Internal Revenue Service.