118TH CONGRESS
1ST Session

S.

To amend the Internal Revenue Code of 1986 to permanently extend the exemption for telehealth services from certain high deductible health plan rules.

IN THE SENATE OF THE UNITED STATES

Mr. Daines introduced the following bill; which was read twice and referred to the Committee on ________________

A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the exemption for telehealth services from certain high deductible health plan rules.

1 Be it enacted by the Senate and House of Representa-
2 tives of the United States of America in Congress assembled,
3 SECTION 1. SHORT TITLE.
4 This Act may be cited as the “Telehealth Expansion
5 Act of 2023”.
6 SEC. 2. EXEMPTION FOR TELEHEALTH SERVICES.
7 (a) IN GENERAL.—Subparagraph (E) of section
8 223(c)(2) of the Internal Revenue Code of 1986 is amend-
9 ed to read as follows:
“(E) Safe harbor for absence of deductible for telehealth.—A plan shall not fail to be treated as a high deductible health plan by reason of failing to have a deductible for telehealth and other remote care services.”

(b) Certain Coverage Disregarded.—Clause (ii) of section 223(c)(1)(B) of the Internal Revenue Code of 1986 is amended by striking “(in the case of months or plan years to which paragraph (2)(E) applies)”.

(c) Effective Date.—The amendments made by this section shall take effect on the date of the enactment of this Act.