

118TH CONGRESS
1ST SESSION

S. 1001

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

MARCH 28, 2023

Mr. DAINES (for himself and Ms. CORTEZ MASTO) introduced the following bill; which was read twice and referred to the Committee on Finance

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:

1 “(E) SAFE HARBOR FOR ABSENCE OF DE-
2 DUCTIBLE FOR TELEHEALTH.—A plan shall not
3 fail to be treated as a high deductible health
4 plan by reason of failing to have a deductible
5 for telehealth and other remote care services.”.

6 (b) CERTAIN COVERAGE DISREGARDED.—Clause (ii)
7 of section 223(c)(1)(B) of the Internal Revenue Code of
8 1986 is amended by striking “(in the case of months or
9 plan years to which paragraph (2)(E) applies)”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall take effect on the date of the enactment
12 of this Act.

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