

Union Calendar No. 84

118TH CONGRESS
1ST SESSION

H. R. 1843

[Report No. 118-109]

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 HOUSE OF REPRESENTATIVES

MARCH 28, 2023

Mrs. STEEL (for herself, Ms. LEE of Nevada, Mr. SMITH of Nebraska, and Mr. SCHNEIDER) introduced the following bill; which was referred to the Committee on Ways and Means

JUNE 13, 2023

Additional sponsors: Mrs. MILLER-MEEKS, Mr. LATURNER, Mr. CALVERT, Mr. VALADAO, Mr. MOOLENAAR, Mr. BACON, Mr. NEWHOUSE, Mr. OWENS, Mr. MANN, Mr. OBERNOLTE, Mr. DAVIS of North Carolina, Ms. SLOTKIN, Ms. VAN DUYNE, Ms. TENNEY, Mr. GOODEN of Texas, Mr. TIFFANY, Ms. PEREZ, Mr. KEAN of New Jersey, Mr. FITZPATRICK, Mrs. KIM of California, Mr. WILLIAMS of New York, Mrs. MILLER of West Virginia, Mrs. PELTOLA, Mr. STEUBE, Mr. FERGUSON, Mr. BALDERSON, Mr. BUCHANAN, Ms. MALLIOTAKIS, and Mrs. HOUCHIN

JUNE 13, 2023

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on March 28, 2023]

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. MAKING PERMANENT THE SAFE HARBOR FOR AB-**
7 **SENCE OF DEDUCTIBLE FOR TELEHEALTH.**

8 *(a) IN GENERAL.—Section 223(c)(2)(E) of the Inter-*
9 *nal Revenue Code of 1986 is amended by striking “In the*
10 *case of” and all that follows through “a plan” and inserting*
11 *“A plan”.*

12 *(b) CERTAIN COVERAGE DISREGARDED.—Section*
13 *223(c)(1)(B)(ii) of the Internal Revenue Code of 1986 is*
14 *amended by striking “(in the case of months or plan years*
15 *to which paragraph (2)(E) applies)”.*

16 *(c) EFFECTIVE DATE.—The amendments made by this*
17 *section shall apply to plan years beginning after December*
18 *31, 2024.*

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