[118H1843]

		(Original Signature of Member)
119TH CONGRESS 1ST SESSION	H.R.	

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

Mr.	ARRINGTON	introduced	the	following	bill;	which	was	referred	to	the
	Comn	$_{ m mittee}$ on $_{ m m}$								

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 2025".

1 SEC. 2. MAKING PERMANENT THE SAFE HARBOR FOR AB-

- 2 SENCE OF DEDUCTIBLE FOR TELEHEALTH.
- 3 (a) IN GENERAL.—Section 223(c)(2)(E) of the Inter-
- 4 nal Revenue Code of 1986 is amended by striking "In the
- 5 case of" and all that follows through "a plan" and insert-
- 6 ing "A plan".
- 7 (b) CERTAIN COVERAGE DISREGARDED.—Section
- 8 223(c)(1)(B)(ii) of the Internal Revenue Code of 1986 is
- 9 amended by striking "(in the case of months or plan years
- 10 to which paragraph (2)(E) applies)".
- 11 (c) Effective Date.—The amendments made by
- 12 this subsection shall apply to plan years beginning after
- 13 December 31, 2024.