

119TH 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.

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IN THE SENATE OF THE UNITED STATES

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Mr. DAINES introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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## 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”.

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 apply to plan years beginning after De-  
12 cember 31, 2024.