

119<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1650

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 HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2025

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

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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. 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

1 case of” and all that follows through “a plan” and insert-  
2 ing “A plan”.

3 (b) CERTAIN COVERAGE DISREGARDED.—Section  
4 223(c)(1)(B)(ii) of the Internal Revenue Code of 1986 is  
5 amended by striking “(in the case of months or plan years  
6 to which paragraph (2)(E) applies)”.

7 (c) EFFECTIVE DATE.—The amendments made by  
8 this subsection shall apply to plan years beginning after  
9 December 31, 2024.

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